ALBERTA LEARNING

Optimizing human potential.

Annual Report 2000/2001

Government of Alberta

2001 IPAC
Gold Award
for Innovative Management

Alberta
LEARNING

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ISSN: 1492-9716

PREFACE

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 18 Ministries.

The annual report of the Government of Alberta released June 2001 contains the Minister of Finance's accountability statement, the consolidated financial statements of the Province and a comparison of the actual performance results to desired results set out in the government's business plan, including the *Measuring Up* report.

On March 15, 2001, the government announced new ministry structures. Since the 2000 - 2001 fiscal year was substantially completed prior to this announcement, ministry annual reports and financial statements have been prepared as if the restructuring took place on April 1, 2001, to provide proper accountability for the 2000-01 fiscal year against the original business plan.

This annual report of the Ministry of Learning contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This Ministry annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Learning and the Alberta School Foundation Fund for which the Minister is responsible,**
- **other financial information as required by the Financial Administration Act and Government Accountability Act, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.**
- **financial information relating to accountable organizations and trust funds which includes the Alberta Teachers' Retirement Fund, school authorities in the public education system (public and separate school boards and charter schools), the universities, technical institutes, public colleges and the Banff Centre for Continuing Education.**

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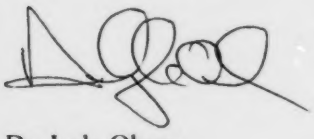
Minister's Accountability Statement

The Ministry's Annual Report for the year ended March 31, 2001 was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 12, 2001 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.



Dr. Lyle Oberg
Minister of Learning
September 12, 2001

Minister's Message

Education is a cornerstone of our modern world: It plays a key role in building a successful economy and contributing to our quality of life. Now more than ever, Alberta is seeing the benefits of living in a knowledge-based society. To continue to reap these benefits as individuals and communities, we must be prepared to take on the challenges and opportunities that come with the information age and the rapid growth of technology. I am proud to report that Alberta Learning and Albertans are successfully responding to these challenges.

One of the goals of Alberta Learning is to inspire all Albertans to embrace the challenges of lifelong learning. The rewards of education can be enjoyed at every stage and in every aspect of life. Some successes are obvious, others are more subtle, but they are all worthy of applause.

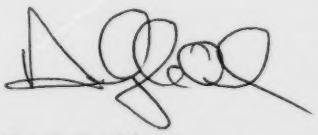
All our students can be proud of their achievements. They are attaining high academic standards, and this accomplishment is recognized beyond our provincial borders. Albertans are among some of Canada's finest students. At a national competition five of our apprenticeship students won gold medals and will move onto the Worlds Skills Competition. Plus Alberta students were once again celebrated internationally on the latest International Mathematics and Science Study (TIMSS-99). This solid learning foundation will serve our youth well whatever career path they choose.

To assist all Albertans in reaching their professional and personal goals, we have first-rate schools and post-secondary institutions. More and more Albertans are seeking further education and we encourage them to continue to do so.

From children in kindergarten, to young adults seeking a post-secondary education, to seniors going back to school for the pure pleasure of learning, Albertans everywhere are discovering that simply the act of engaging in lifelong learning is an accomplishment!

Those who play an active role in providing these opportunities for achievement can also take pride in a successful year. Through effective collaborative relationships with our teachers, all education stakeholders and ministry staff are improving a learning system that is consistently recognized as an excellent example of high quality educational services. Working together we are creating a more flexible, diverse system that is able to keep pace and evolve. At the same time, we remain focused on the primary building blocks of learning.

Alberta Learning and Albertans will always face challenges as we strive to take advantage of the opportunities presented by an ever-changing knowledge-based society. However, I am confident we will rise to the challenges and continue to mark each year with many successes. We will continue to strive to make lifelong learning a real and rewarding experience for all Albertans.



Dr. Lyle Oberg
Minister of Learning

Management's Responsibility for Reporting

The Ministry of Learning includes:

- the Alberta School Foundation Fund
- the Department of Learning

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

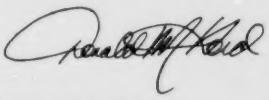
Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Learning. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgements. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,
- provide information to manage and report on performance,
- safeguard the assets and properties of the Province under Ministry administration,
- provide Executive Council, Treasury Board, the Minister of Finance and the Minister of Learning any information needed to fulfill their responsibilities, and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.



Donald M. Ford
Deputy Minister
Ministry of Learning

Overview

Introduction

In 2000/01, the Ministry of Learning, building on its strong foundation, focused on providing the best possible learning system for Albertans through the core businesses of Basic Learning, Apprenticeship and Industry Training, and Adult Learning.

The Ministry continued to pursue five goals for the learning system that were established in consultation with stakeholders when the Ministry of Learning was created:

- High Quality Learning Opportunities
- Excellence in Learner Achievement
- Well Prepared Learners for Lifelong Learning, World of Work and Citizenship
- Effective Working Relationships with Partners
- Highly Responsive and Responsible Ministry

The Ministry played a key role on cross-ministry initiatives, which are established by the provincial government to address priorities that transcend the mandate of individual ministries. Alberta Learning worked with other ministries on the:

- Economic Development Strategy
- Aboriginal Policy Initiative
- Alberta Corporate Service Centre
- Corporate Human Resource Development Strategy
- Children and Youth Initiative
- Corporate Information Management/Information Technology Strategy.

Details of the Ministry's accomplishments for the year are summarized in Appendix 1.

The Ministry maintained an emphasis on the achievement of results. The accomplishments and performance of the Ministry are profiled on the pages that follow. Note: targets for 2000/01 for the core performance measures are found either in Alberta Learning's business plan for 2000/01 to 2002/03 or in former Alberta Education's three-year plan for 1998/99 to 2000/01.

Highlights: Performance at a Glance

Outcomes	Core Measures	Results for 2000/01
Goal One: High Quality Learning Opportunities		
Responsive and flexible programs meet learning needs	Quality of basic education	√ A very large majority of high school students (94%) and parents (88%) are satisfied with the quality of basic education.
	Quality of post-secondary education	= Public satisfaction with the quality of basic education remains stable at 70%.
		↑ 77% of the public is satisfied that adult learners are being prepared for the workforce, up from 72%.
		= Adult learner satisfaction with their preparation for the workforce is stable at 81%.*
		√ A high percentage of adult Albertans (92%) are satisfied with the quality of education or training taken in the last year.
Programs are accessible	Adult participation in learning	↓ 30% of adults participate in learning, down from 32%, a reflection of increased employment opportunities.*
Programs are affordable	Financial assistance to post-secondary students	√ The average financial assistance award to post-secondary students has increased each year in recognition of rising costs.
Goal Two: Excellence in Learner Achievement		
Learners demonstrate high standards	Student achievement	↑ Student results improved overall in grades 3,6, and 9 on provincial achievement tests.
		√ Overall student results on provincial achievement tests exceeded the target for standard of excellence.
		= Students met or exceeded the acceptable standard on three diploma exams and met or exceeded the standard of excellence on six exams.
Learners complete programs	High school completion	↑ 71% of high school students completed high school within 6 years of entering grade 9.
Goal Three: Well Prepared Learner for Lifelong Learning, World of Work, and Citizenship		
Learners are well prepared for lifelong learning	Readiness to learn	↑ About 95% of Alberta grade 1 students participated in ECS, up from 91% in 1996/97.
	Preparation for lifelong learning	↑ Public satisfaction that adult learners are prepared for lifelong learning increased to 77%.*
		= 80% of adult learners are satisfied.*
Learners are well prepared for work	Employment status of post-secondary graduates	√ 83% of post-secondary graduates are employed, up from 81%.
	Academic/technical skills of post-secondary graduates	= About 90% of employers are satisfied with the skills of recent diploma graduates.*
		↓ 84% of employers are satisfied with the skills of recent degree graduates.*
Learners are well prepared for citizenship	Results on social studies assessments	√ Student results met target on four provincial social studies assessments.
		↑ Results improved on the other four social studies assessments.
	Second language course enrollments	↓ The percentage of high school students enrolled in second language courses has decreased from 27% to 22%.*
	Prepared for citizenship	↑ Public satisfaction with learners' preparation for citizenship has increased to 67% for adult learners and to 48% for high school students.*
Goal Four: Effective Working Relationships with Partners		
Joint initiatives meet the learning needs.	Partner satisfaction with the effectiveness of partnerships.	↑ Partner and stakeholder agreement that Alberta Learning staff are flexible and responsive increased to 71% for flexibility and 83% for responsiveness, and declined to 77% for staff collaboration.*
Goal Five: Highly Responsive and Responsible Ministry		
Value for dollars.	Administrative efficiency	= Spending on support for Ministry administration is a very small percentage (1.8%) of total spending on the learning system.
Leadership and continuous improvement.	Perceptions of Ministry staff	= 77% of Alberta Learning staff agree the Ministry provides support that makes them competitive in the job market.*
		= 92% of apprenticeship graduates and employers of apprentices are satisfied with the quality of Ministry services.*

√ Met target From base year: = no change ↑ Improved performance ↓ Performance decline

* No target was set for 2000/01.

Performance assessment for survey measures considers the confidence interval (See Endnote A).

Highlights: Key Accomplishments, 2000/01

Goal One: High Quality Learning Opportunities

High quality learning opportunities are accessible to all learners, offer flexibility to meet diverse needs, while employing results oriented, affordable funding.

Ministry Initiatives:

- Expanded funding to increase Kindergarten instruction, from 400 to 475 hours.
- Introduced the growth and density grant and increased funding by $7.4 million per school year for school jurisdictions facing increased enrolment or higher costs as a result of unique geographic and economic conditions.
- Accepted the recommendations of the report on the MLA Review of School Councils that school councils remain mandatory and advisory, and training opportunities be provided for school council members.
- Recognized the unique roles of Aboriginal and French cultures through development of a draft Social Studies curriculum framework common to the western provinces.
- Developed 11 new resources to support the inclusion of students with special needs in the basic learning system.
- Introduced a staged increase in funding of $20 million by the end of 2003 school year to expand services for 7000 special needs students with severe emotional/behavioral disabilities.
- Completed the Western Canadian Protocol framework for International Languages and its adaptation for Alberta.
- Established and supported an MLA Post-Secondary Funding Review Committee to improve flexibility and responsiveness of the post-secondary learning system, and as a result announced $12 million in funding adjustments for more equitable distribution of resources.
- Announced $12.5 million in funding to post-secondary institutions for faculty retention.
- In partnership with Alberta Infrastructure, announced $200 million in one-time infrastructure funding to post-secondary institutions for building expansions and upgrades.
- Led a provincial symposium to further develop the Campus Alberta concept of a single streamlined learning system. Participants developed recommendations on enhancing system coordination and quality learning opportunities through collaboration.
- Responded to student concerns about rising debt levels with the announcement of a new Student Loan Relief Program.

Goal Two: Excellence in Learner Achievement

Evaluate, encourage, and support learner achievement through a full-range of educational options, as well as recognize and reward excellence.

Ministry Initiatives:

- Implemented the Alberta Initiative for School Improvement making a total of $37 million available to school boards for approved projects which are designed to improve student learning.
- Implemented the Information and Communication Technology curriculum to enable students to better understand and apply technology in all grades and subjects.
- Completed a report on Barriers to High School Completion and developed responses to recommendations.
- Used results of the Third International Mathematics and Science Study to recognize the achievement and competitiveness of Alberta students.
- Issued more than $18.2 million in Alberta Heritage Scholarship Fund awards to more than 8,900 post-secondary students.

Goal Three: Lifelong Learning

Foster lifelong learning by providing for a strong educational foundation; preparing learners for the work world; encouraging continued learning, and promoting attitudes of citizenship.

Ministry Initiatives:

- Included essential employability skills in Career Direction and Science courses for grades 7 to 12, and the value of the Alberta framework was recognized by the Conference Board of Canada by incorporating it into their Toolkit.

- Facilitated consultations across the province for the MLA Committee on Lifelong Learning to provide Albertans with opportunities for input into shaping the development of a lifelong learning system.
- Created about 1,800 post-secondary spaces in priority labour market areas.
- Expanded training opportunities for Aboriginal people in local communities by facilitating training in the carpenter trade on the Siksika, Sarcee and Garden River reserves.
- Provided alternate technical training delivery opportunities for apprentices as identified by industry.

Goal Four: Effective Working Relationships with Partners

Effective partnerships generate joint initiatives to enhance learning, and contribute to achieving the province's social and economic goals by involving stakeholders in planning, development and evaluation processes.

Ministry Initiatives:

- Partnered with the Alberta Online Consortium (AOC) to present an Online Learning Symposium for 550 kindergarten to grade 12 and post-secondary educators from across Alberta and Canada.
- Brought together a team of education stakeholders to better define the results Albertans expect from the basic learning system, and drafted outcomes for province wide discussion.
- Contributed to the leadership team of an assistant deputy ministers' committee on federal/provincial relations.
- Partnered with Edmonton Public Schools to pilot a new Aboriginal high school, aimed at better meeting the needs of urban Aboriginal students.
- Organized and presented Alberta's second National Conference on Safe and Caring Schools & Communities in partnership with provincial education stakeholders.
- Developed an outline for a Youth Learning Opportunities program in partnership with the Northern Alberta Development Council.
- Contributed $1.5 million to the Beef Cattle Health Management program at the Western College of Veterinary Medicine, University of Saskatchewan.
- Shared the responsibility for implementation and enhancement of the Alberta Learning Information Services (ALIS) with Alberta Human Resources and Employment.
- Signed a formal shared services agreement with Alberta Human Resources and Employment to strengthen the quality of delivery service of financial assistance programs for learners.

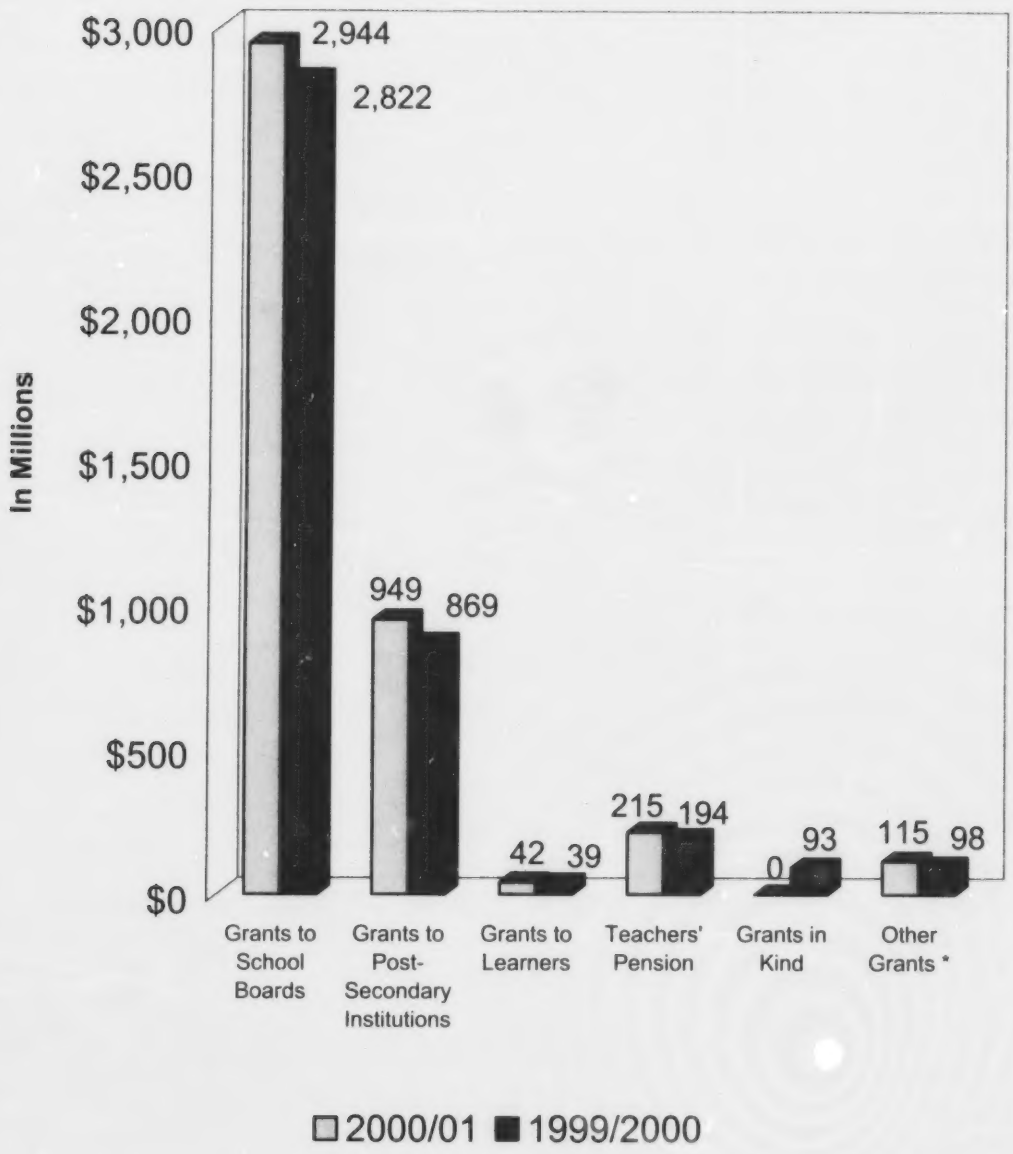
Goal Five: Responsive and Responsible Ministry

A responsive and responsible learning system demonstrates leadership, value for dollars, and continuous improvement in administrative and business processes and practices.

Ministry Initiatives:

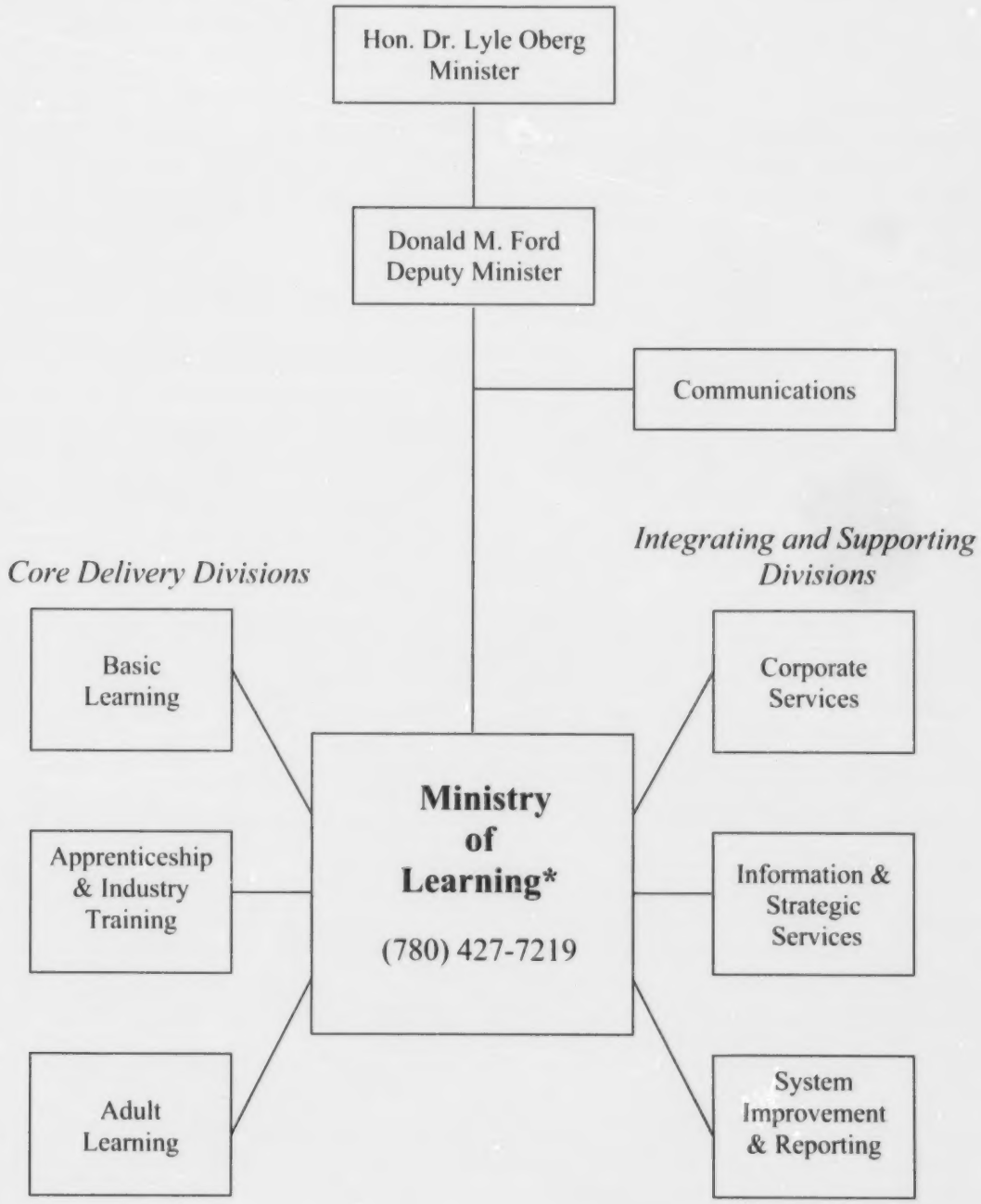
- Met financial targets while addressing unanticipated increases in energy costs for post-secondary institutions and school boards.
- Assessed the financial and non-financial performance of school authorities and post-secondary institutions.
- Introduced a streamlined regulatory framework for the Apprenticeship and Industry Training Board.
- Re-engineered business processes to improve apprenticeship and industry training client service and to increase efficiency.
- Introduced long-range strategy planning and operational planning processes.
- Implemented a three-year plan for Information Technology.
- Began implementation of a continuity plan to ensure Ministry's future staffing needs can be met.

Ministry Grants



* Includes funding for Community Programs and Learning Television and grants to Private Schools.

Entity Map: Alberta Learning



*Includes:

- Department of Learning
- Alberta School Foundation Fund

Operational Overview: Ministry of Learning

The Ministry of Learning comprises two entities: the Alberta School Foundation Fund and the Department of Learning.

ALBERTA SCHOOL FOUNDATION FUND

The Alberta School Foundation Fund receives tax revenues from municipalities based on:

- the equalized assessment of real property in Alberta, and
- education mill rates established by the Lieutenant Governor in Council.

These monies, along with those from provincial General Revenues, are allocated on a fair and equitable basis to public school boards.

DEPARTMENT OF LEARNING

Learners are the central focus of the Ministry. Each year, nearly 750,000 Albertans, from preschoolers to seniors, access the learning system. In order to focus on their varied needs, the Ministry leads a learning system that continually adapts to learner circumstances. It allows learners to move easily between school and the workplace, between high school and post-secondary learning and among post-secondary institutions across the province.

Core Businesses

The Ministry supports Alberta's learning system through three core businesses.

1. **Basic Learning**
   - Develop curriculum and set standards
   - Evaluate curriculum and assess outcomes
   - Certify teachers
   - Support students with special needs
   - Fund school authorities

2. **Apprenticeship and Industry Training**
   - Develop program standards with industry
   - Counsel apprentices and employers
   - Provide funding for approved programs
   - Certify learners

3. **Adult Learning**
   - Fund educational providers
   - Provide student financial assistance to Albertans who require it to learn
   - Approve programs of study
   - License and certify educational providers

The Ministry carries out its core businesses by:

- being learner focused;
- establishing and maintaining effective partnerships and linkages;
- being flexible, responsive and innovative;
- providing system-wide planning, policy and information management;
- evaluating performance and providing incentives;
- promoting seamless transitions and lifelong learning;
- ensuring system and fiscal accountability;
- sharing information and achievements; and,
- optimizing mobility and transferability.

Ministry Division Descriptions

Reflecting the core businesses, the Ministry of Learning is organized into core delivery divisions and integrating and supporting divisions. The Communications Branch represents the Ministry to the public. Each provides specific expertise to the learning system. They also share responsibility for providing integrated service by partnering with one another, as well as with other Alberta Ministries, school authorities, post-secondary institutions, adult learning providers, stakeholder organizations and industry.

Core Delivery Divisions

The three core delivery divisions – Basic Learning, Apprenticeship and Industry Training, and Adult Learning provide learning services and standards for the learning system. These divisions work closely to ensure program continuity and smooth transitions for learners.

Basic Learning Division works collaboratively with the province's school authorities and Early Childhood Service (ECS) operators to provide learning programs for preschool children through to early adulthood. The division focuses on:

- developing curriculum and setting standards;
- providing services to support program implementation;
- providing educational leadership responsive to the community;
- targeting programs such as Aboriginal and Francophone education or programs for students with special needs; and
- coordinating projects such as the Alberta Children and Youth Initiative or the Alberta Initiative for School Improvement.

Phone: 427-7484

Apprenticeship and Industry Training (AIT) Division works with industry, employer and employee organizations, technical training providers, government and Ministry divisions to support the development, maintenance and delivery of designated trade and occupation programs. These programs:

- contribute to the development of a trained and skilled workforce, which supports the economic progress of the province and its competitive role in the global market;
- respond to current technological advancements and workplace needs; and
- support labour mobility through continued development of interprovincial standards and certification programs.

AIT works with the Alberta Apprenticeship and Industry Training Board and others to ensure:

- high school and adult apprentices receive formal instruction and on-the-job training to acquire skills in designated trades;
- standards are developed in consultation with industry for formal instruction and apprentice examinations;
- formal instruction for apprentices is scheduled;
- long-term training needs are identified;
- institutions offer training in response to industry needs; and,
- records of apprentice contracts and their progress in the program are maintained.

Phone: 427-4601

Adult Learning Division works with adult learners, public and private post-secondary institutions and community adult learning councils to support learners, provide learning opportunities and enhance the adult learning system. The division:

- with post-secondary institutions and community adult learning councils:
  - identifies learning needs and approves programs of post-secondary study;
  - licenses and certifies private educational providers;
  - approves and coordinates such community-based services and programs as family literacy, academic upgrading and English as a Second Language study;
  - provides funds to meet the operational needs of both individual institutions and the adult learning system as a whole, and
  - targets funds based on analysis of institutions' business plans and key performance indicators.
- assists adult learners financially through scholarships, bursaries and loans;
- helps adult learners access information on available learning opportunities through the province's public and private post-secondary institutions and community adult learning councils; and
- evaluates and recognizes prior credentials of new Albertans.

Phone: 427-5607

Integrating and Supporting Divisions
The integrating and supporting divisions provide services that, by nature, focus on ministry-wide operations and facilitate integration and accountability across all divisions.

Corporate Services Division fosters system and fiscal accountability as well as provides services in the following areas:

- calculation and awarding of funding to all school authorities and analysis of financial reporting submitted by the authorities;
- review of funding support provided to school authorities to ensure a high percentage of dollars are directed to student learning;
- development, production and distribution of learning materials;
- development and implementation of human resource planning initiatives, policies and programs in support of the Ministry's human resources plan;
- development of budgets for the Ministry business plan and monitoring compliance to these budgets, and
- administration, corporate records management, and financial and legal services for all program areas.

Phone: 427-2051

Information & Strategic Services (ISS) Division provides ministry policy options, planning and information management and structure by:

- developing policy positions, options and responses, conducting research and integrating policy direction across the Ministry;
- facilitating ministry planning and decision making with planning processes, consultation and coordination, facilitation and information;
- managing information management and technology systems and functions;
- designing and developing print and electronic learning resources to support program delivery in the learning system, and
- providing direction and coordination for the implementation of evolving technologies in learning.

Phone: 427-3663

System Improvement & Reporting (SIR) Division facilitates ongoing improvement and ensures accountability throughout the Ministry and learning system by:

- conducting applied research and program evaluations;
- leading the development of accountability frameworks, performance indicators, measures and targets;
- developing and administering provincial Achievement Tests and Diploma Examinations and providing individual, school, jurisdiction and provincial level results to support teaching and learning in the ECS to grade 12 education system;
- administering General Education Development Tests to adult learners, and
- coordinating Alberta's participation in national and international assessments.

Phone: 422-1608
Email: measurement.learning@gov.ab.ca

Communications works with the Minister and its partners to:

- provide useful, timely and clear information to Albertans on achievements and initiatives in the learning system;
- support the Ministry in reaching its goals by providing strategic communications advice, planning services, specialized writing and editing skills.
- facilitate effective communications among Ministry employees, and
- represent the Ministry to the public and the media.

Phone: 427-2285
Email: comm.contact@gov.ab.

Results Analysis

Deputy Minister's Message

Each year brings with it new opportunities and challenges. The past year has been no exception. Looking back we've accomplished a lot, both as a ministry and a learning community!

Alberta Learning continues to meet its goals and public satisfaction has increased. Looking at our results the positive work being done is evident.

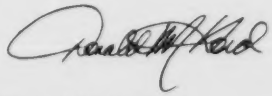
From our financial statements you will see that we have met our budget. We were able to address unanticipated financial pressures such as increases in energy costs for school boards and post-secondary institutions. We also recognized the changing needs of schools by introducing a growth and density grant. These are just two examples of how we have met our commitment to be a responsive and responsible ministry.

The success of the past fiscal year is also reflected in the performance of our students. Alberta students continue to register high achievement standards, and the percentage of students completing high school has inreased. Not only are our students doing well at the basic learning level, Alberta's youth are well prepared to take on the challenges of post-secondary education.

Recent high school graduates and all Albertans can also expect to receive an excellent education from our post-secondary schools. Diplomas and degrees are translating into professions, and employers have communicated that they are satisfied learners are ready for the challenges of the workforce.

Even with all that is being achieved, Alberta Learning is constantly looking for ways to improve. One of the ways we do this is by building upon strong relationships with our stakeholders, and the end result is benefiting the learner. Such collaboration is a part of countless initiatives and projects such as curriculum development and ensuring school councils remain effective. Together we are enhancing learning opportunities and strengthening business processes.

In this report you will find a Summary of Accomplishments that is enviable. What is astounding is that this summary, although impressive, does not contain all the achievements of our learning community for the 2000/01 fiscal year. It does however offer you a glimpse of the outstanding work being done by Alberta Learning, its partners, stakeholders and the community.



Donald M. Ford
Deputy Minister

AUDITOR GENERAL
Alberta

REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO KEY PERFORMANCE MEASURES

To the Members of the Legislative Assembly;

I have performed the following procedures in connection with the Ministry of Learning's performance measures included in the *2000-2001 Annual Report of the Ministry of Learning* as presented on pages 17 to 56.

1. Information obtained from an independent source, such as Statistics Canada, was agreed with the information supplied by the stated source. Information provided internally was agreed to the reports from the systems used to develop the information.

2. The calculations that converted source information into reported measures were tested.

3. The appropriateness of the description of each measure's methodology was assessed.

As a result of applying the above procedures, I found no exceptions. However, these procedures do not constitute an audit of the set of performance measures and therefore I express no opinion on the set of performance measures included in the *2000-2001 Annual Report of the Ministry of Learning*.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
September 21, 2001

Goal 1 – High Quality Learning Opportunities

OUTCOMES

Flexibility and responsiveness:

- The learning system meets the needs of all learners, society and the economy.
- The learning system is flexible and provides a variety of programs and modes of delivery.

Accessibility:

- All Albertans can participate in learning.
- Albertans with special needs can participate in learning.

Affordability:

- Cost is not a barrier to learners participating in learning opportunities.
- The learning system is affordable.

✓ Met target
= No change
🡅 Improved performance
🡇 Performance decline

There are five Ministry core measures to assess and report on the goal of High Quality Learning Opportunities for Albertans. **Overall, four targets were met, and performance remained stable on one core measure.** Below are the performance highlights for 2000/01.

PERFORMANCE HIGHLIGHTS

✓ **Quality of Basic Education** – Parent and student satisfaction with overall quality of education has remained high, with results for students at 94% and for parents at 88%.

🡅 **Preparation of Adults for the Workforce** Public satisfaction that adults taking education or training are getting an appropriate combination of knowledge and skills to prepare them for the workplace has increased from 72% to 77% over the reporting period.

✓ **Quality of Adult Learning Programs** – The percentage of adult learners who were satisfied with education or training taken during the last 12 months has remained high at 92%.

✓ **Post-Secondary Student Assistance** – Financial assistance has increased to help students with the rising costs of post-secondary education.

OPPORTUNITIES FOR IMPROVEMENT

🡇 **Adult Participation in Learning** – The percentage of adult learners who participated in credit or non-credit programs decreased slightly to 30%, likely the result of expanding employment opportunities in Alberta.

Quality of Basic Education

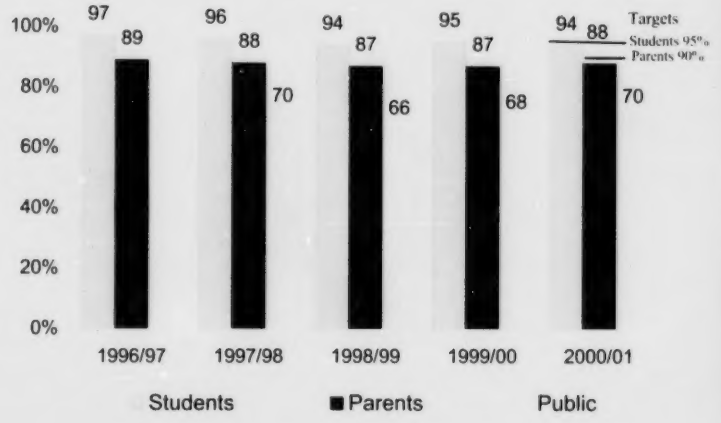
TARGET:

- Targets for student and parent satisfaction were met when the confidence interval is taken into account.
- No target was set for public satisfaction for 2000/01 as it is a new core measure.

ANALYSIS:

- A high percentage of parents and students continue to be satisfied with the overall quality of education.
- A majority of the public also continues to be satisfied.
- Student, parent and public satisfaction have remained constant over time.

Percentages of High School Students, Parents and the Public Satisfied with Overall Quality of Basic Education



Source: Alberta Learning: Environics West Surveys – 1996, 1997; The Advisory Group Surveys – 1998, 1999; Criterion Research Corp. Surveys – 2000, 2001.

Notes:

- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 1.01.

Preparation of Adults for the Workforce

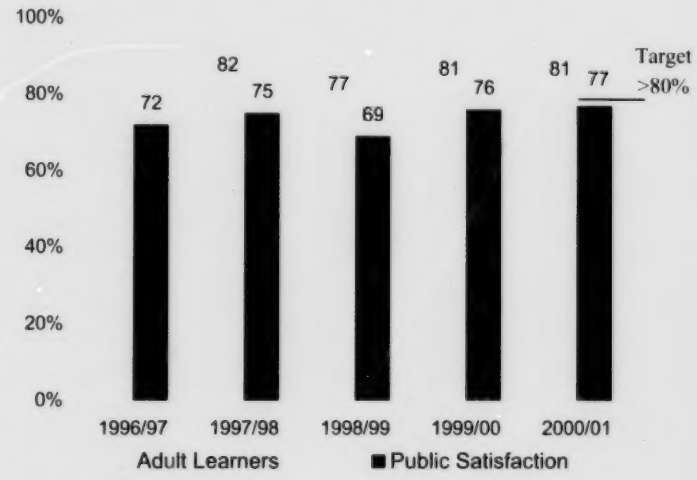
TARGET:

- Target for the public of "improve to over 80%" was not met.
- No target set for 2000/01 for adult learners' satisfaction as it is a new core measure.

ANALYSIS:

- Public satisfaction has risen since 1996/97. Satisfaction of adult learners is stable and higher than for the public as a whole.
- To address this measure more directly, respondents were asked for the first time in 2000/01 about their satisfaction with the quality of programs in Alberta's adult learning system. 83% of adult learners and 76% of the public were satisfied.

Percentages of Adult Learners and the Public Satisfied that Adult Learners are Prepared for the Workforce



Source: Alberta Learning: Government Omnibus Surveys – 1997; Banister Research & Consulting, Inc. – 1998 and 1999; Criterion Research Corp. – 2000, 2001.

Notes:

- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 1.02.

Quality of Adult Learning Programs

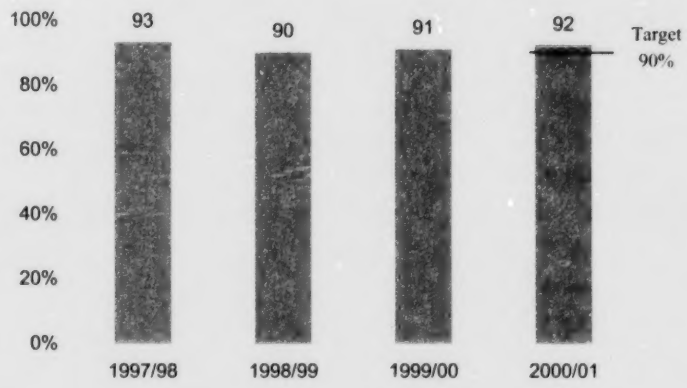
TARGET:

- Target of "maintain over 90%" was met when the confidence interval is taken into account.

ANALYSIS:

- A very high percentage of adult learners continue to be satisfied with their education or training.
- Results are an indicator of the overall quality of adult learning programs.

Percentages of Adult Albertans Satisfied with Education or Training



Source: Alberta Learning: Banister Research & Consulting Inc. – 1998, 1999; Criterion Research Corp. – 2000, 2001.

Notes:

- See Endnote A for information on surveys conducted for Alberta Learning
- See Endnote C, measure 1.03.

Adult Participation in Learning

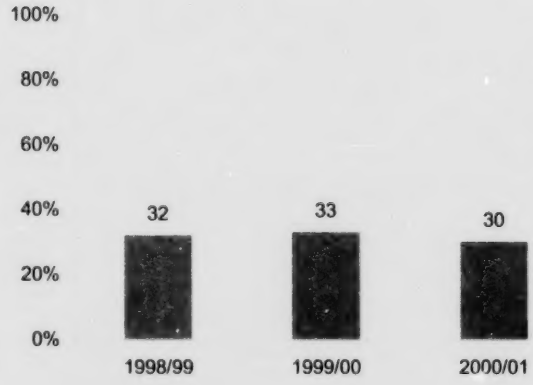
TARGET:

- No target set for 2000/01 as it is a new core measure.

ANALYSIS:

- Thirty percent of adult Albertans participated in credit or non-credit programs.
- Participation in 2000/01 has decreased slightly since last year.
- Improved labour force conditions in Alberta may have contributed to this slight decline.

Percentages of Adults Participating in Credit and Non-credit Courses



Source: Alberta Learning: Banister Research & Consulting Inc. – 1999; Criterion Research Corp. – 2000, 2001.

Notes:

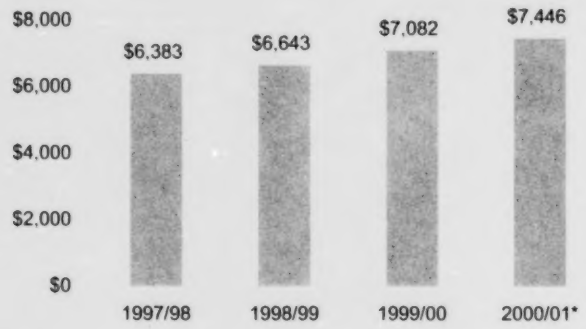
- See Endnote A for information on surveys conducted for Alberta Learning
- See Endnote, measure 1.04 for inter-provincial comparisons.

Post-Secondary Student Assistance

TARGET:

- Target met. The increase addressed the average tuition increase and reflected a contribution to an anticipated rise in living costs. These expected cost increases were taken into account when increasing the maximum allowable awards for 2000/01.

Average Post-secondary Student Financial Assistance Award (new)



*Target: Increase to reflect rising costs

Source: Alberta Learning.

Note:

- See Endnote C, measure 1.05.

ANALYSIS:

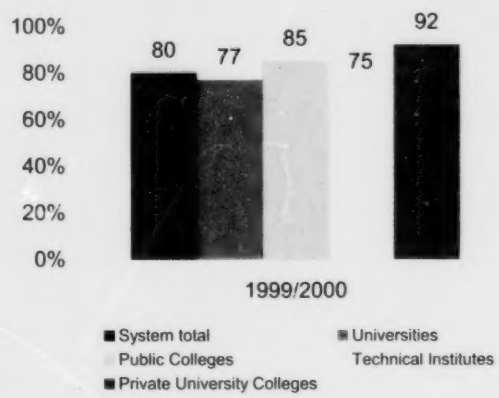
- The average combined federal and provincial post-secondary assistance award has increased each year, to support rising student tuition and living costs. The award may be comprised of loan, grant or bursary funds.
- Students who need to borrow more than $10,000 for a two-year program or $20,000 for a four-year program qualify for loan forgiveness to reduce their provincial loan.
- In 2000/01, the average combined cumulative federal and provincial student loan debt after provincial loan forgiveness for all client types was $12,620 for students in their final year of study.

Quality of Post-Secondary Education

ANALYSIS:

- A substantial majority of the post-secondary graduates are satisfied with the overall quality of their post-secondary education.
- Only 4% of the graduates expressed dissatisfaction.
- Previous results, which are not comparable because a different methodology was used, also indicated high levels of student satisfaction in all sectors.
- Results add to our knowledge about satisfaction with the preparation of adults for the workforce (see page 18).

Percentages of Recent Post-Secondary Graduates Satisfied with the Overall Quality of Their Education



Source: Alberta Learning.

Notes:

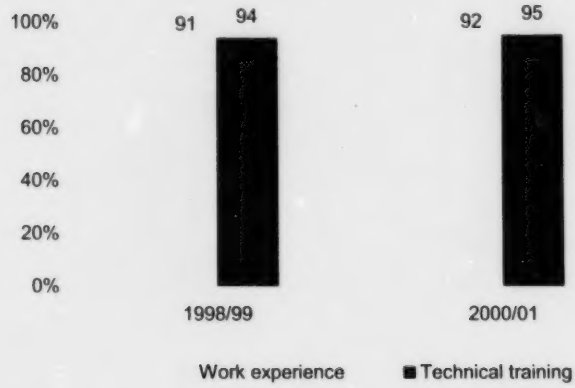
- Latest available survey information is reported based on surveying the 1998/99 graduates of degree, diploma, certificate and academic upgrading programs. The satisfaction of apprenticeship graduates is reported below.
- The results for public colleges have been updated since reported in the 1999/2000 Annual Report.
- Graduates are surveyed every other year. The graduate satisfaction survey conducted in the 2000/01 academic year will be reported in 2001/02.
- See Endnote C, measure 1.06.

Quality of Apprentice Training and Work Experience

ANALYSIS:

- A very large percentage of recent apprenticeship graduates were satisfied with the quality of their work experience and technical training.
- Results of the survey in 1998/99 indicated similarly high levels of satisfaction among apprenticeship graduates.
- Results add to our knowledge about satisfaction with the preparation of adult learners for the workforce (see page 18).

Percentages of Apprenticeship Graduates Satisfied with their Work Experience and Technical Training



Source: Alberta Learning: Nichols Applied Management - 1999, R.A. Malatest & Associates - 2001.

Notes:

- Graduates of apprenticeship programs in 1997/98 and 1999/2000 (based on the August 1 – July 31 year) were surveyed six to 18 months after graduation.
- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 1.07.

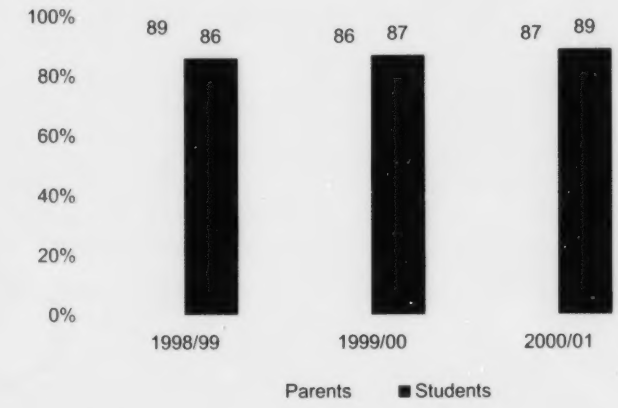
Safe and Caring Schools

ANALYSIS:

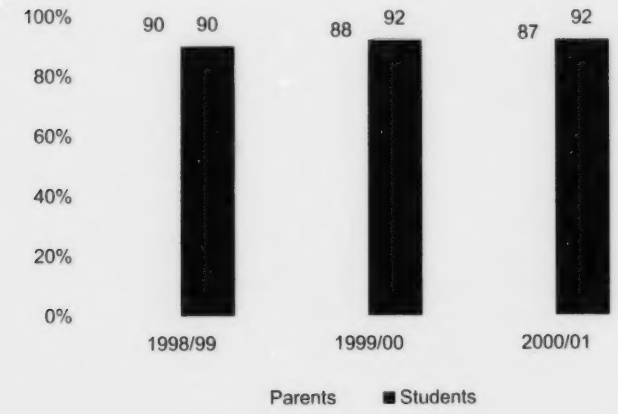
- Large percentages of both parents and students continue to agree that schools provide a safe and caring environment.
- Agreement levels have remained stable over time for both groups.

Percentages of Parents and High School Students Satisfied that Schools Provide

A Caring Environment



A Safe Environment



Source: Alberta Learning: The Advisory Group Surveys – 1999; Criterion Research Corp. Surveys – 2000, 2001.

Notes:

- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 1.08.

Enrolment in Post-Secondary Programs

ANALYSIS:

- The information in the tables demonstrates the variety of post-secondary programs and subject areas of study available to Albertans.
- Enrolment increased by more than 4,200 FLE between 1998/99 and 1999/2000.
- Between 1995/96 and 1999/2000, enrolment increased more than 9.6%, close to the growth in the adult population of nearly 10% (see population and enrolment growth table on page 228).
- Programs are available both in traditional classrooms throughout the province and by distance delivery to facilitate access. All programs at Athabasca University are offered by distance delivery.

Enrolment by Program Type

Program Type (credential)	1998/99 Enrolment (FLEs)	1998/99 Percent of Total	1999/2000 Enrolment (FLEs)	1999/2000 Percent of Total
Degree Programs				
Bachelor Degree	46,367	40.2%	47,075	39.4%
University Transfer	6,741	5.8%	7,092	5.9%
Master's Degree	5,014	4.3%	5,877	4.9%
Ph.D. and Doctoral Degree	2057	1.8%	2,048	1.7%
Applied Degree	899	0.8%	945	0.8%
Career Programs				
Diploma	21,050	18.3%	21,668	18.1%
Certificate	5,798	5.0%	5,443	4.6%
Other - Post-Diploma	606	0.5%	471	0.4%
Trade Certificate	541	0.5%	608	0.5%
Preparatory and Basic Upgrading	10,331	8.9%	10,368	8.7%
General Studies	7,944	6.9%	9,718	8.1%
Skill Training	4,003	3.5%	4,150	3.5%
Apprenticeship Training	3,980	3.5%	4,111	3.4%
Total FLE Enrolment	**115,331**	**100.0%**	**119,574**	**100.0%**

Enrolment by Subject Areas

Subject Area	1998/99 Enrolment (FLEs)	1998/99 Percent of Total	1999/2000 Enrolment (FLEs)	1999/2000 Percent of Total
Arts and Science	32,497	28.2%	36,057	30.2%
Engineering Engineering Technologies	17,308	15.0%	16,252	13.6%
Business and Related	14,945	12.9%	15,217	12.7%
Preparatory and Basic Upgrading	10,375	9.0%	10,458	8.7%
Education including Early Childhood	8,913	7.7%	8,701	7.3%
Health Related such as Nursing	6,483	5.6%	6,887	5.8%
Computing and Information Technology	4,600	4.0%	4,660	3.9%
Social and Community Services, including Law	4,030	3.5%	4,286	3.6%
Fine and Performing Arts	2,928	2.5%	3,646	3.0%
Medicine and Dentistry, including Dental Technology	2,948	2.6%	2,575	2.1%
Services and Hospitality	2,159	1.9%	2,122	1.8%
Agriculture	2,050	1.8%	1,782	1.5%
Unclassified and Other	6,095	5.3%	6,931	5.8%
Total FLE Enrolment	**115,331**	**100.0%**	**119,574**	**100.0%**

Source: Alberta Learning.

Notes:

- Full load equivalent (FLE) represents one student for a standard year of study taking a full load.
- Unclassified and Other in the Enrolment by Subject Area table includes those whose subject area of study is unknown.
- Endnote C, measure 1.09, includes enrolment by institution type.

Basic Learning Delivery Choices

ANALYSIS:

- Most Alberta school boards are providing alternative programs.
- The alternatives presented in the table represent only a small portion of the choices available to Alberta's students. Since the 1995/96 school year, students have been able to attend any public or separate school as long as space and resources are available.
- The number of outreach programs and schools ("storefront schools") continue to grow as school boards take education programs to students who have left the traditional school setting.
- Though the number of charter schools has remained stable, overall charter school enrolment is increasing as these are relatively new choices in Alberta's public education system.
- Enrolment in online programs and schools has remained stable. Online education enables students to learn almost anywhere and at any time by taking advantage of the Internet.
- Enrolment in home education has remained stable. A total of 8,699 students were enrolled in home education in the 2000/01 school year when those supervised by private schools are included.
- In 2000/01 school year, 552,452 students attended public and separate schools, and 27,808 students attended private schools, including 2,622 children in private ECS programs.

Enrolment in Selected Delivery Choices in Public Education

	1996/97	1997/98	1998/99	1999/00	2000/01
Outreach Programs:					
Number of Students	---	---	3,464	5,076	6,177
Percent of Students	---	---	0.6	0.9	1.1
Number of School Boards that Offer	---	---	29	40	44
Charter Schools					
Number of Students	1,467	2,133	1,716	2,074	2,559
Percent of Students	0.3	0.4	0.3	0.4	0.5
Number of Charter Schools	8	11	9	10	10
Online Programs					
Number of Students	595	1,700	3,622	4,042	3,693
Percent of Students	0.1	0.3	0.7	0.7	0.7
Number of School Boards that Offer	9	16	26	28	24
Home Education Programs					
Number of Students	5,873	5,798	4,698	4,378	4,249
Percent of Students	1.1	1.1	0.9	0.8	0.8
Number of Public Boards that Offer	65	61	58	58	53

Source: Alberta Learning.

Notes:

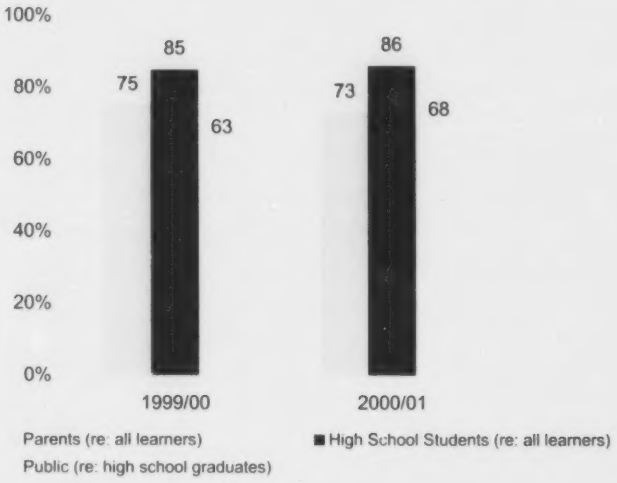
- Public education includes public, separate, and francophone school jurisdictions, and charter schools.
- Students also registered in a home education program are excluded from online programs.
- Endnote C, measure 1.10 includes the total ECS to grade 12 enrolments.

Access to Lifelong Learning

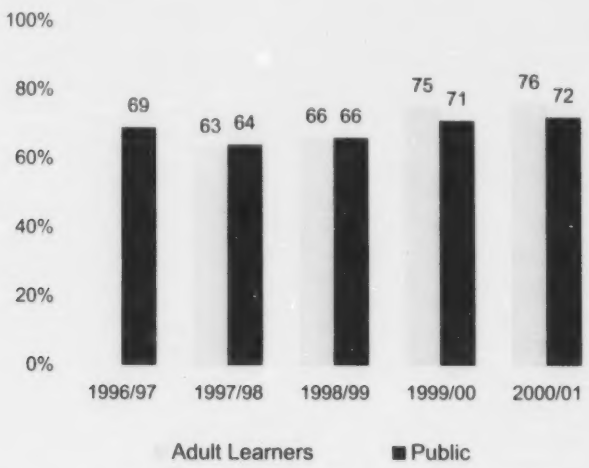
ANALYSIS:

- Perceptions about the accessibility of the learning system are generally positive.
- Learners (both high school students and adult learners) have the highest levels of agreement that learners have ease of access to lifelong learning, while results for parents and the public are somewhat lower.
- Agreement of adult learners has increased significantly since 1997/98.
- The information in this measure addresses access to learning, a key Ministry outcome.

Percentages of Parents, High School Students and the Public who Agree Learners Have Ease of Access to Lifelong Learning



Percentages of Adult Learners and the Public who Agree Most Adults have Access to Education and Training



Sources: Alberta Learning: Government Omnibus – 1996, 1997; Banister Research & Consulting, Inc. – 1998, 1999; Criterion Research Corp. – 2000, 2001.

Notes:

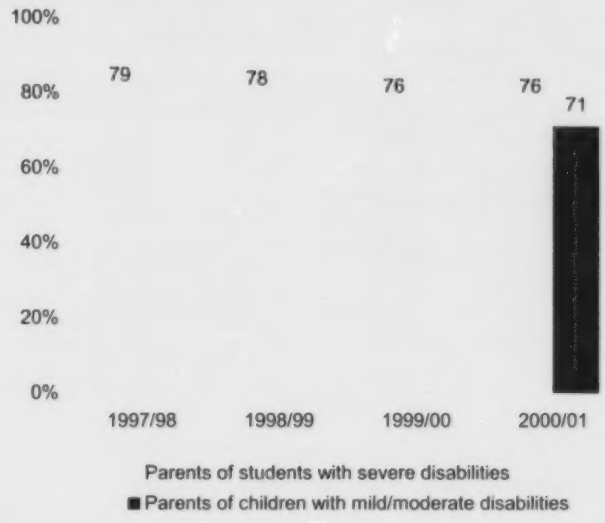
- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 1.11.

Services for Children with Special Needs

ANALYSIS:

- Most parents with children having severe special needs continue to be satisfied with services for their children.
- In 2000/01, parents of students with mild/moderate special needs were surveyed for the first time. Their overall satisfaction with services for their children is 71%.
- Similar satisfaction levels were reported in response to a new question on the quality of education for these children: 77% for parents of children with severe disabilities and 69% for parents of children with mild/moderate disabilities. The results to this new question provide additional information on parent satisfaction with the quality of basic education (see page 18).

Percentages of Parents of School Children with Severe and Mild/Moderate Special Needs Satisfied with Support Services for Their Child



Source: Alberta Learning: The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000, 2001.

Notes:

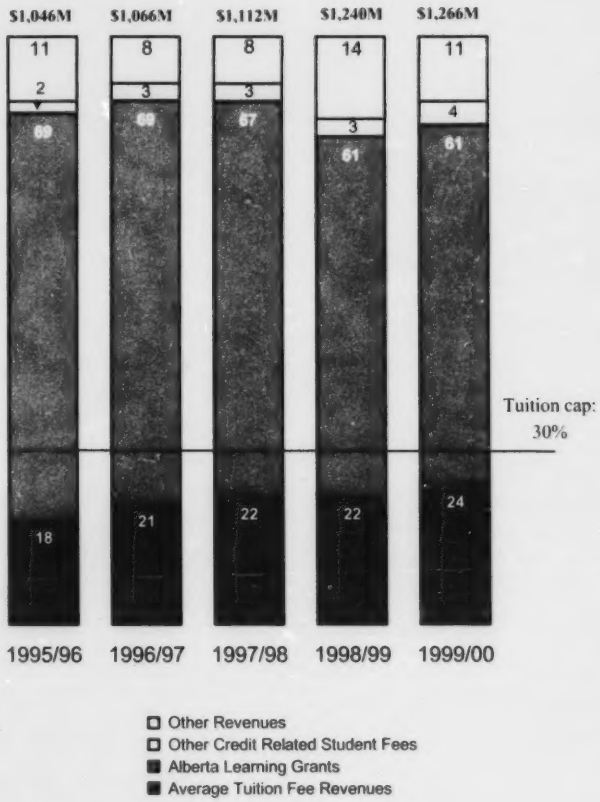
- See Endnote A for information on surveys conducted for Alberta Learning.
- Endnote C, measure 1.12.

Tuition Revenue as a Proportion of Net Operating Expenditures

ANALYSIS:

- The proportion of revenues from tuition fees has generally increased over the last five years but, on average, remains within the 30% tuition fee cap.
- Institutional compliance with the tuition fee policy is monitored by the Ministry. Where an institution has surpassed the 30% tuition fee cap, the institution has frozen tuition fees and obtained a waiver as required by legislation.
- Students and their families are paying a larger share of the cost of instruction in credit programs subject to the policy but still less than 30%.
- The dollar value of provincial grants to post-secondary institutions that support the delivery of credit programs has increased annually (see table on page 231).

Sources of Funding for Post-Secondary Credit Programs as Percentages of Net Operating Expenditures



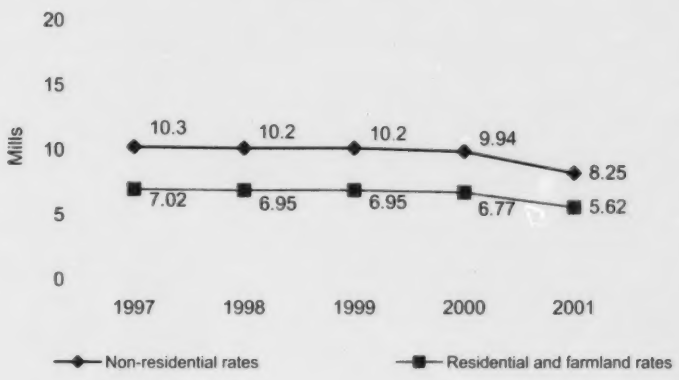
Source: Alberta Learning.

Notes:

- 1996/97 information does not add to 100 due to rounding.
- The Tuition Fee Policy applies to each public post-secondary institution except the Banff Centre.
- Endnote C, measure 1.13, provides information on tuition ratios by institution type and total institutional revenues by source.

Property Tax Rates for Education

Annual Provincial Equalized Education Property Tax Rates



Source: Alberta Learning.

Note:

- See Endnote C, measure 1.14.

ANALYSIS:

- The proportion of education funding paid through property taxes is decreasing. This lessens the impact of rising basic education costs on property owners.
- Government has been reducing mill rates on both residential and non-residential properties since assuming responsibility for the education property tax in 1994.
- In the 2001 tax year, government reduced revenue from the property tax by $135 million to cap revenue generated from this source at $1.2 billion, as recommended by the MLA Education Property Tax Review Committee.

Goal 2 – Excellence in Learner Achievement

OUTCOME

- Learners demonstrate high standards across a full range of areas (optimizing full potential).
- Learners complete programs.

There are three Ministry core measures and five targets for the goal of Excellence in Learner Achievement. **Overall, one target was met, results improved on two measures and remained the same on two.** The following are the 2000/01 performance highlight

✓	Met target
=	No change
🡅	Improved performance
🡇	Performance decline

PERFORMANCE HIGHLIGHTS

🡅 **Grades 3, 6, 9 Achievement tests, Acceptable Standard** – Overall student results improved in 2000/01 with 84.6% of students writing provincial achievement tests meeting the acceptable standard, slightly below the target of 85%. Students met or exceeded provincial standards on six of ten tests, including both tests in grades 3. Supporting these provincial results, Alberta students also continue to do very well on international tests in math and science.

✓ **Grades 3, 6, 9 Achievement Tests, Standard of Excellence** – Overall 19.0% of students writing provincial achievement tests achieved the standard of excellence, exceeding the target of 15%. Students met or exceeded the standard of excellence on eight of ten tests.

= **Grade 12 Diploma Examinations** – Students met the acceptable standard on three of nine exams in 2000/01. Students met or exceeded the standard of excellence on six of the exams. Results are similar to the previous year.

🡅 **High School Completion** – The percentage of students who completed high school within 6 years of entering grade 9 increased to 71%. Completion within 4 years has risen significantly, from 59% in 1995/96 to 66% in 2000/01.

OPPORTUNITIES FOR IMPROVEMENT

🡅 **Grade 9 Achievement Tests** – The percentages of students achieving the acceptable standard is below target in three of four grade 9 subjects: math, science, and social studies. Results have improved on these three tests since last year.

🡇 **Diploma Examinations** – Results at the acceptable standard on the physics and chemistry examinations remain below expectations.

🡅 **High School Completion** – The percentage of students completing high school did not meet our target of 75%.

Achievement Test Results

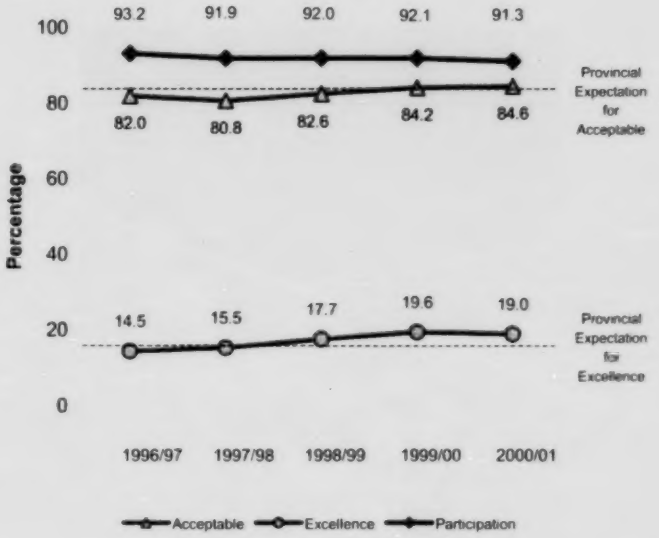
TARGET:

- Target for the acceptable standard was nearly met overall in the 2000/01 school year, with 84.6% of students achieving the acceptable standard.
- Target was exceeded for the standard of excellence.

ANALYSIS:

- In the 2000/01 school year there was a slight improvement in student achievement at the acceptable standard. This followed a marked improvement at the acceptable standard in the two previous school years.
- In the 2000/01 school year, there was a decline in performance at the standard of excellence from 19.6% to 19%, although results exceeded the target.
- The participation rate also declined, from 92.1% to 91.3%.
- The apparent dip in overall performance in 1997/98 is the result of including grade 3, 6 and 9 mathematics. In that school year, new standards were set for the mathematics tests to reflect the revised Alberta Program of Studies and results for mathematics are not included for 1996/97, as they are not comparable.

Provincial Combined (All Grades and Subjects) Participation Rates and Percentage of Students Who Wrote Meeting Standards on Achievement Tests 1997 to 2001



Source: Alberta Learning

Notes:

- At least 85% of students are expected to achieve the acceptable standard and at least 15% are expected to achieve the standard of excellence. The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
- See Endnote C, measure 2.01.

Achievement Test Results

TARGET:

- In the 2000/01 school year, students met or exceeded provincial expectations at the standard of excellence in all subjects except grade 9 language arts and science.
- Students met or exceeded provincial expectations at the acceptable standard in six of ten tests.

ANALYSIS:

- Student performance at the acceptable level improved in six of ten tests in 2000/01, while declining on four tests.
- There were decreases in the performance of students in all language arts tests, mainly due to a decline in student writing performance.
- There has been a substantial improvement in grade 6 science over the reporting period.
- Grade 9 mathematics results continue to improve but remain below the acceptable standard.
- The percentages of students who achieve the acceptable standard in the grade 9 language arts and mathematics achievement tests are reported annually by the provincial government as indicators of literacy and numeracy, as adult literacy surveys are not conducted regularly. Students who achieve the acceptable standard have developed the foundation skills needed to become literate and numerate adults.

Percentages of Students in Grades 3, 6 and 9 Who Wrote and Achieved the Standards on Provincial Achievement Tests

Subject	Standard	1996/ 1997	1997/ 1998	1998/ 1999	1999/ 2000	2000/ 2001
Grade 3						
Language Arts	excellence	13.6	15.2	15.8	19.3	17.4
	acceptable	87.2	86.0	88.7	90.7	89.4
Mathematics	excellence	-	20.7	25.2	27.5	25.4
	acceptable	-	80.5	84.8	87.9	87.6
Grade 6						
Language Arts	excellence	15.5	14.4	17.4	20.9	16.2
	acceptable	84.2	83.8	84.4	86.3	85.4
Mathematics	excellence	-	16.8	17.2	17.6	19.3
	acceptable	-	82.0	83.2	84.2	85.4
Science	excellence	13.6	18.3	24.1	26.5	27.2
	acceptable	77.4	80.3	84.4	84.9	88.0
Social Studies	excellence	16.9	16.6	17.3	21.2	20.2
	acceptable	77.9	78.0	81.9	84.1	84.7
Grade 9						
Language Arts	excellence	11.3	11.3	12.1	15.1	14.9
	acceptable	86.9	87.4	87.6	89.5	89.2
Mathematics	excellence	-	14.3	15.5	16.1	18.4
	acceptable	-	71.9	72.4	74.4	75.2
Science	excellence	15.4	12.8	14.8	13.9	13.3
	acceptable	78.4	78.7	78.5	79.4	79.9
Social Studies	excellence	15.2	14.1	17.7	17.8	17.9
	acceptable	81.7	78.9	80.5	80.9	81.5

Source: Alberta Learning.

Notes:

- At least 85% of students are expected to achieve the acceptable standard and at least 15% are expected to achieve the standard of excellence. The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
- In the 1997/98 school year, new standards were set for the mathematics tests to reflect the revised Alberta Program of Studies for K-9 Mathematics. Consequently, results from prior years are not comparable.
- See Endnote C, measure 2.01 for achievement test information reported on the basis of enrolment in grades 3, 6 and 9.

Diploma Examination Results

TARGET:

- The target for the standard of excellence was met or exceeded in six of nine diploma exams.
- The target for the acceptable standard was met or exceeded in three exams.

ANALYSIS:

- Students continue to exceed the provincial target at the acceptable standard in both English 30 and 33, and they exceeded the target for the standard of excellence in English 30 again in the 2000/01 school year.
- Students continued to exceed expectations at the standard of excellence in Biology 30, Chemistry 30 and Physics 30, but the percentages of students meeting the acceptable standards in these courses was below expectations.
- There has been a shift in diploma exam courses students chose to take since the 1999/2000 school year. Lower percentages of students completed Social Studies 33, English 33, Chemistry 30 and Physics 30, while a larger percentage completed Biology 30.
- Completing either English 30 or 33 and either Social Studies 30 or 33 is required for high school graduation. In 2000/01, 82.8% of students in their third year completed English 30 or 33 and 82.6% completed Social Studies 30 or 33. Both of these rates are lower than in the 1999/2000 school year.

Percentages of Students Writing Diploma Examinations who Achieved Standards

Course	Standard	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001
English 30	excellence	14.1	14.1	12.9	16.2	18.6
	acceptable	87.8	87.6	85.7	89.2	89.1
English 33	excellence	7.2	7.7	9.0	8.0	7.6
	acceptable	86.4	87.5	86.4	87.9	86.9
Social Studies 30	excellence	15.7	16.5	17.6	16.1	18.6
	acceptable	83.6	83.7	85.2	84.0	85.2
Social Studies 33	excellence	6.8	9.4	10.6	12.5	12.8
	acceptable	80.8	83.6	83.2	81.0	81.4
Mathematics 33	excellence	17.8	11.5	11.8	14.5	18.3
	acceptable	81.2	73.4	72.5	78.2	81.7
Biology 30	excellence	24.6	24.9	25.9	23.2	27.2
	acceptable	81.8	80.5	83.1	81.0	80.8
Chemistry 30	excellence	17.6	19.9	18.7	24.2	22.0
	acceptable	79.0	86.0	82.1	84.2	79.1
Physics 30	excellence	22.8	29.5	31.5	27.8	24.3
	acceptable	80.1	85.8	86.8	82.8	78.5
Science 30	excellence	10.0	11.4	16.9	11.4	14.3
	acceptable	81.3	83.0	88.3	78.0	82.5

Source: Alberta Learning.
Notes:

- At least 85% of students are expected to achieve the acceptable standard and 15% are expected to achieve the standard of excellence.
- The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
- January, June and August exam results are reported for each school year in all subjects. November and April exam results are included starting in 1996/97.

Percentages of Students Completing Diploma Examination Courses in Their Third Year of High School

Subject	1996/97	1997/98	1998/99	1999/2000	2000/01
English 30	55.6	54.7	55.0	55.0	55.0
English 33	29.2	28.8	29.1	29.0	27.8
Social Studies 30	51.4	49.6	49.3	48.8	48.6
Social Studies 33	33.1	33.6	34.1	35.3	34.0
Mathematics 33	26.7	27.1	26.4	26.7	16.5
Biology 30	41.7	40.3	38.6	38.1	39.0
Chemistry 30	37.8	36.6	36.7	36.1	35.2
Physics 30	21.5	22.0	22.1	22.0	21.5
Science 30	2.8	3.2	4.6	6.4	6.6

Source: Alberta Learning.
Notes:

- Students can choose among courses to complete high school and meet post-secondary entry requirements, only part of the grade 12 class writes each diploma exam.
- See Endnote C, measure 2.02.

High School Completion

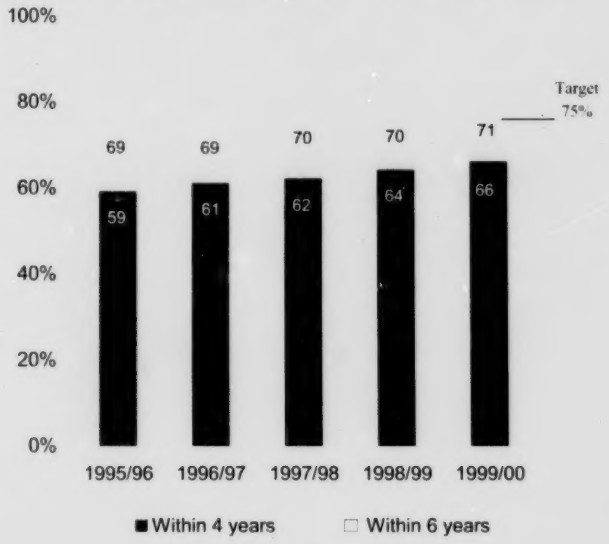
TARGET:

- Target of 75% was not met.

ANALYSIS:

- High school completion within 6 years of entering grade 9 has increased in recent years.
- Completion within 4 years of entering grade 9 (i.e., "on-time" completions) has increased substantially since 1995/96, rising from 59% to 66%.
- Changes to high school funding in the 1994/95 year and school board restructuring of high school programs may be factors in the increase in on-time completions over the reporting period.
- About 5% of students tracked are still in school in the sixth year and may complete in a subsequent year.

Percentages of Students Who Received a High School Diploma or Certificate within 6 years of entering grade 9



Source: Alberta Learning

Notes:

- See Endnote C, measure 2.03.

International Competitiveness of Students

ANALYSIS:

- The Third International Mathematics and Science Study (TIMSS) was conducted in 1994/95 at grades 4, 8 and the last year of high school and was repeated in 1998/99 for grade 8 students (TIMSS-R). Representative samples of Grade 8 students from 41 countries participated in 1994/95, and from 38 countries in 1998/99.
- Alberta students did very well in both science and math. There has been no significant change in Alberta's performance between 1994/95 and 1998/99.
- Of the five G-8 countries that participated in the 1998/99 study (Canada, United States, England, Japan and Russia), no country was significantly better than Alberta in science, and only Japan had results as good as Alberta. In math, only Japan was significantly better than Alberta, and only Canada and Russia were as good as Alberta.
- TIMSS-R (1998/99) enabled comparison of results for Alberta Grade 4 students (1994/95) to results for this same cohort four years later, in Grade 8 (1998/99). Students from 19 countries wrote the test in both years. In math, Alberta students ranked 7th in both 1994/95 (grade 4) and 1998/99 (grade 8). Alberta ranked 3rd in 1994/95 (grade 4) and 2nd in 1998/99 (grade 8) on the science tests.

Alberta Results on the Third International Mathematics and Science Study (TIMSS): 1994/95 and 1998/99

Results for Grade 8	Number of countries in study	Number of Countries Significantly Higher Than Alberta	Number of Countries As Good As Alberta	Number of Countries Significantly Below Alberta
Math: 1994/1995	41	6	15	20
Math: 1998/1999	38	6	11	21
Science: 1994/1995	41	1	6	34
Science: 1998/1999	38	0	6	32

Sources: *The Third International Mathematics and Science Study TIMSS-Canada Reports*, (1996, 1997, and 1999).

Note:

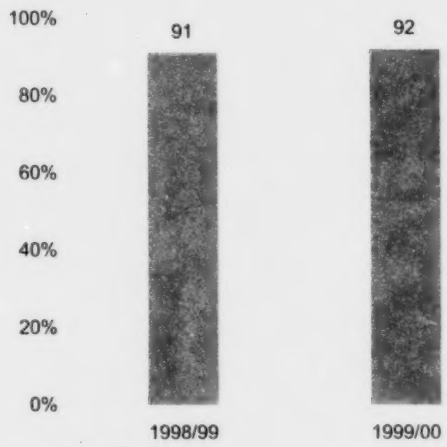
- See Endnote C, measure 2.04.

Provincial Apprenticeship Exam Results

ANALYSIS:

- Most 1999/2000 apprentices passed their final period industry exams. Results are consistent with those of the previous year.
- Passing the final period exam is one of the last requirements of apprentices before they receive certified journeymen status, which recognizes them for having the skills and competencies in their trade.
- These results provide additional information on learner achievement.

Percentages of Apprentices who Passed Their Final Period Apprenticeship Industry Exams



Source: Alberta Learning.

Notes:

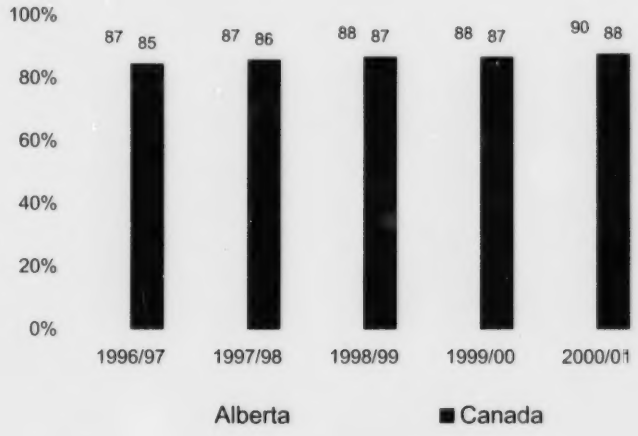
- See Endnote C, measure 2.05.

Educational Attainment

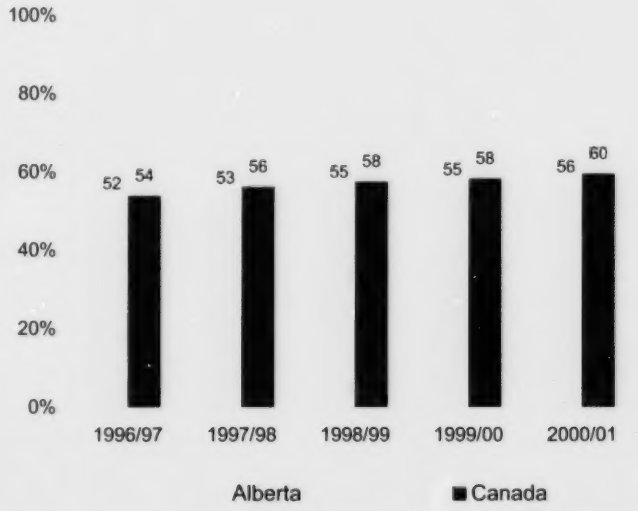
ANALYSIS:

- Both high school and post-secondary completion rates have risen since 1996/97. This reflects, in part, an overall increase in knowledge and skill requirements in the labour market.
- Alberta continues to rank slightly above the national average for high school completion.
- Post-secondary completion rates, while they have increased, continue to be below the national average.
- In a strong economy such as Alberta's, readily available employment opportunities may lead some individuals to postpone their decision to pursue further learning.
- These results augment the high school completion information provided in the core measure (see page 33) and indicate that a substantial portion of Albertans who do not complete high school in the basic learning system attain high school completion status as adults.

Percentages of Albertans aged 25-34 who completed high school



Percentages of Albertans aged 25-34 who completed post-secondary programs



Source: Statistics Canada Labour Force Survey, Special tabulation for Alberta Learning.

Note:

- Endnote C, measure 2.06, includes inter-provincial completion rates.

Goal 3 – Well Prepared Learners for Lifelong Learning, the World of Work and Citizenship

OUTCOMES

Learners are well prepared for lifelong learning:

- Children start school ready to learn.
- Learners have the ability to learn continuously: in school, at work and in society.
- Learners' achievement is recognized.

Learners are well prepared for work:

- Learners are successful in finding/maintaining work.
- Employers are satisfied with knowledge, skills and attitudes of employees.

Learners are well prepared for citizenship:

- Learners have the knowledge, skills and attitudes to become contributing members of society.
- Learners have an awareness of the increasing global interdependency.

✓ Met target
= No change
↑ Improved performance
↓ Performance decline

There are six Ministry core measures and nine targets to assess progress in preparing learners for lifelong learning, work and citizenship. **Overall, six targets were met, results on four measures improved, one declined and remained about the same on one.** The following are the 2000/01 performance highlights for this goal.

PERFORMANCE HIGHLIGHTS

↑ **Children Start School Ready to Learn** – In 1999/2000 about 95% of grade 1 students had participated in Early Childhood Services programs, up from 91% in 1996/97.

↑ **Preparation for Lifelong Learning** – 77% of the public are satisfied that adult learners are being prepared for lifelong learning.

✓ **Employment of Post-Secondary Graduates** – 83% of post-secondary graduates are employed, up from 81% two years ago.

= **Skills of Diploma Graduates** – Nearly 90% of employers are satisfied.

↓ **Skills of Diploma Graduates** – 84% of employers are satisfied.

↑ **Provincial Social Studies Assessments** – Results improved at the acceptable standard in all assessments, and improved or met the target at the excellence standard.

↑ **Preparation for Citizenship** – In 2000/01, public satisfaction that learners are being prepared for citizenship rose over the previous year from 62% to 67% for adult learners, and from 41% to 48% for high school students.

OPPORTUNITIES FOR IMPROVEMENT

↓ **Global Awareness** – The percentage of high school students who completed a second language course decreased from 27% in 1995/96 to 22% in 1999/2000. The Second Language Project was established in 2000/01 to promote second language learning.

Preparation of Children for School

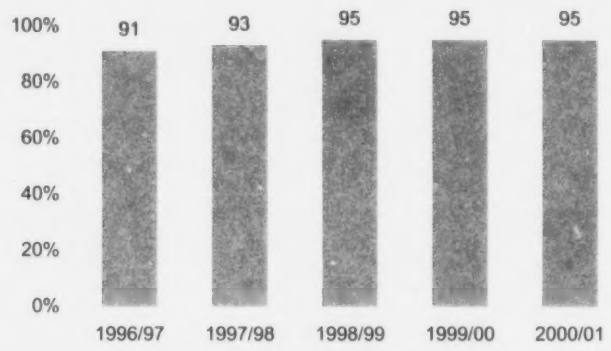
TARGET:

- Target of 100% not applicable as there has been a change in methodology. There is no target for 2000/01 for the new methodology.

ANALYSIS:

- Participation of grade 1 students in ECS programs has increased since 1996/97 and has remained stable over the past three years.
- A large majority of parents choose to enroll their children in ECS programs even though ECS attendance is not mandatory.
- Early Childhood Services (ECS) refers to the broad coordinated system of local and provincial programs provided to meet the developmental and special needs of young children and their families.
- ECS programming is designed to prepare children for entry into grade 1 and to provide a foundation for later success.

Percentages of grade 1 students who attended ECS programs (new)



Source: Alberta Learning.

Notes:

- Includes children enrolled in ECS or ungraded programs prior to grade 1.
- See Endnote C, measure 3.01.

Preparation for Lifelong Learning, World of Work and Citizenship

TARGET:

- No targets set for 2000/01 as it is a new core measure.

ANALYSIS:

- Learners (both adult learners and high school students) have higher satisfaction/agreement levels than either parents or the public.
- High school student agreement that high school graduates are being prepared for citizenship continues to be high.
- Public agreement has increased substantially since last year while parent agreement has remained stable.
- Adult learners' satisfaction with their preparation for lifelong learning remains high at 80%. Adult learners' satisfaction with their preparation for citizenship is somewhat lower (69%), but has increased since last year.
- Public satisfaction with adult learners' preparation for lifelong learning and citizenship has increased since last year.

Percentages of learners, parents and the public who agree/are satisfied that learners are prepared for lifelong learning and citizenship (new)

	1999/00	2000/01
High School Graduates are being taught the rights and responsibilities of citizenship		
Parents (ECS-12)	**42%**	**43%**
High School Students	**80%**	**81%**
Public	**41%**	**48%**
Adult Learners are getting an appropriate combination of skills and knowledge:		
- to prepare them for lifelong learning		
Adult Learners	**81%**	**80%**
Public	**74%**	**77%**
- to prepare them for the rights and responsibilities of citizenship		
Adult Learners	**65%**	**69%**
Public	**62%**	**67%**

Sources: Alberta Learning; Criterion Research Corp. Surveys – 2000, 2001.

Notes:

- For employer perceptions of learners' preparation for the world of work, see measure 3.04, page 41, "Employer satisfaction with skills of recent post-secondary graduates".
- See Measure 1.02, page 18, for public and adult learner satisfaction that adult learners are getting an appropriate combination of skills and knowledge to prepare them for the workforce.
- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 3.02.

Employment of Post-Secondary Graduates

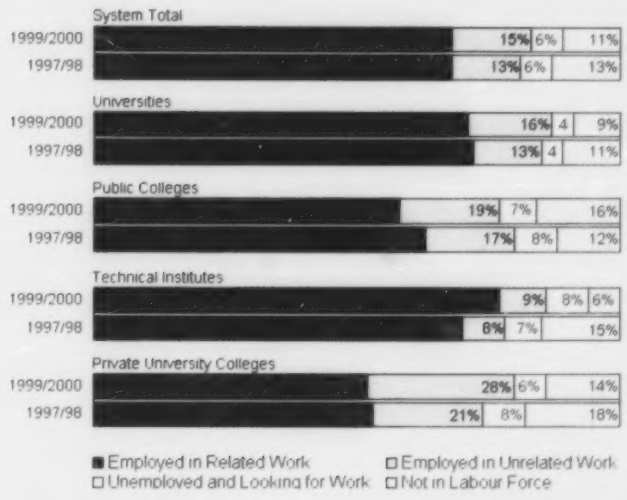
TARGET:

- Target to improve or maintain employment outcomes was met overall and in each sector except public colleges.

ANALYSIS:

- A large majority of post-secondary graduates surveyed in 1999/2000 (89%) are in the labour force. Most graduates (83%) are employed. These results are similar to the earlier results – 87% in the labour force and 81% employed.
- Most employed graduates (68%) reported employment related to their training.
- Employment status has improved in all sectors except public colleges, which declined from 80% to 77%.
- The proportion of public college graduates not in the labour force has increased from 12% to 16%, possibly the result of Ministry policy and college/university programs that encourage graduates of college programs to pursue a degree.
- Some graduates are not in the labour force because they are pursuing further studies or for personal reasons.
- The employment rate, the percentage of those in the labour force who are employed, is 93%, the same as in the previous survey (see page 238).
- Employment of graduates is an indicator of how well post-secondary programming is responding to the needs of Albertans and the economy, a key system outcome.

Employment Status of Post-Secondary Graduates



Source: Alberta Learning.

Notes:

- 1999/2000 results include 1997/98 university and private university college graduates surveyed two years later, and 1998/99 public college and technical institute graduates surveyed within one year.
- 1997/98 results include 1994/95 university graduates surveyed two years later, and 1995/96 private university college and 1996/97 public college and technical institute graduates surveyed within one year.
- Numbers have changed from previous reporting due to rounding.
- Apprenticeship graduate results are not included (reported in measure 3.09, page 45).
- Endnote C, measure 3.03, includes information on employment rates of post-secondary graduates and on the relationship of educational levels with labour market participation and unemployment rates.

Skills of Post-Secondary Graduates

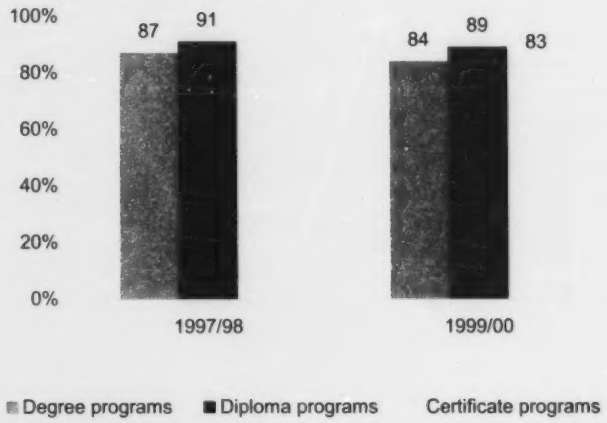
TARGET:

- No target was set for 2000/01.

ANALYSIS:

- A large majority of employers are satisfied with the skills of their employees who are recent Alberta post-secondary graduates.
- Satisfaction with degree and diploma programs has remained stable from 1997/98 to 1999/2000.

Percentages of Employers Satisfied with Skills of Recent Alberta Post-Secondary Graduates



Source: Alberta Learning: Banister Research & Consulting Inc. – 1998; Malatest & Associates – 1999.

Notes:

- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 3.04.

Student Results on Social Studies Assessments

TARGET:

- In 2000/01, student results exceeded the standard of excellence in three of four provincial social studies assessments. The acceptable standard was met in Social Studies 30.

ANALYSIS:

- An important outcome of basic education and of the social studies curriculum is the preparation for effective citizenship. Results of assessment in social studies courses indicate that students are being prepared for citizenship.
- Student performance in social studies improved in all grades at the acceptable standard and in three of four assessments at the excellence standard.
- In 2000/01, 82.6% of students completed either social studies 30 or 33 in their third year of high school (see page 32).

Percentages of Students in Grades 6 and 9 who Wrote and Achieved the Standards on Provincial Social Studies Achievement Tests (New)

Subject	Standard	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001
Grade 6						
Social Studies	excellence	16.9	16.6	17.3	21.2	20.2
	acceptable	77.9	78.0	81.9	84.1	84.7
Grade 9						
Social Studies	excellence	15.2	14.1	17.7	17.8	17.9
	acceptable	81.7	78.9	80.5	80.9	81.5

Percentages of Students Writing Grade 12 Diploma Examinations in Social Studies who Achieved the Standards on the Exams

Subject	Standard	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001
Social Studies 30	excellence	15.7	16.5	17.6	16.1	18.6
	acceptable	83.6	83.7	85.2	84.0	85.2
Social Studies 33	excellence	6.8	9.4	10.6	12.5	12.8
	acceptable	80.8	83.6	83.2	81.0	81.4

Source: Alberta Learning.

Notes:

- At least 85% of students are expected to achieve the acceptable standard and at least 15% are expected to achieve the standard of excellence.
- The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
- January, June and August diploma exam results are included for each school year in all courses, and November and April exam results are included starting in 1996/97.
- See Endnote C, measure 3.05.

Global Awareness

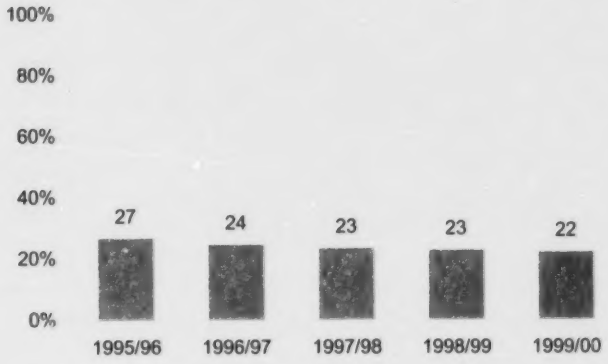
TARGET:

- No target set for 2000/01 as this is a new core measure.

ANALYSIS:

- With globalization of the economy and of communications, there is an increased awareness of the value of learning another language.
- High school student participation in second language courses has decreased in recent years, although the decline has slowed since 1997/98.
- The Ministry initiated the Second Language Project in 2000/01 to promote second language learning in Alberta's learning system.

Percentages of High School Students Who Participated in a Second Language course (new)



Source: Alberta Learning.

Notes:

- See Endnote C, measure 3.06.

Preparation of High School Students for Post-Secondary Programs

ANALYSIS:

- High school students' agreement remains high.
- Parents of ECS-12 students and the public have much lower agreement levels.
- Parent results in 2000/01 are consistent with the 1996/97 results, although there have been some dips in the intervening years.
- Public results have increased substantially since 1996/97.

Percentages of High School Students, Parents and the Public who Agree Alberta High School Graduates are Prepared for Post-Secondary Study

	1996/97	1997/98	1998/99	1999/00	2000/01
Students	88%	84%	86%	88%	86%
Parents	53%	49%	52%	49%	53%
Public	52%	52%	52%	55%	60%

Source: Alberta Learning: Environics West – 1996, 1997; The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000., 2001.

Notes:

- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 3.07.

Recognizing Post-Secondary Student Achievement

ANALYSIS:

- The number of scholarships provided has increased each year, for an overall increase of 42% since 1997/98.
- The value of scholarships awarded also has increased each year, rising almost 85% ($10.5 million) from 1997/98 to 2000/01.
- Results indicate government has increased financial support through scholarships to reward and encourage academic excellence.

Number and Value of Provincial Scholarships Awarded to Post-Secondary Learners

	1997/98	1998/99	1999/00	2000/01
Total Number of Scholarships Awarded	9,758	10,174	10,621	13,898
Total Scholarship Dollars Awarded	$12,470,932	$13,078,989	$18,994,406	$23,015,793

Source: Alberta Learning.

Note:

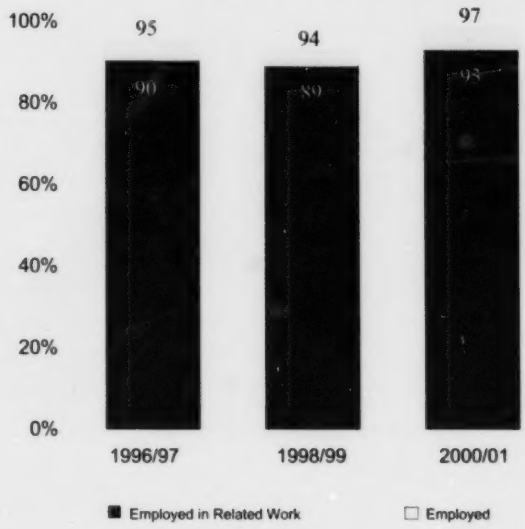
- See Endnote C, measure 3.08.

Participation of Graduate Journeymen in the Workforce

ANALYSIS:

- Apprentices are employed while in training and are able to maintain a very high level of employment after they become certified journeymen.
- The proportion of graduates holding jobs related to their training six to 18 months after graduation remains high and has risen over previous years.
- Results indicate the apprenticeship and industry training system is operating effectively in preparing skilled trades people for industry needs.
- The effects of a healthy economy with plenty of jobs for journeymen also contribute to high employment rates.
- Results supply further information on employment outcomes of Alberta post-secondary graduates (see page 40).

Employment Rates of Graduate Journeymen



Source: Alberta Learning: Applied Management Consulting Ltd., 1998, Nichols Applied Management, 1999, R.A. Malatest & Associates, 2001.

Notes:

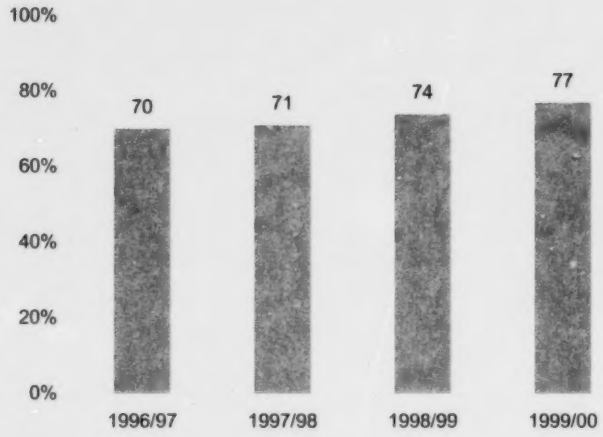
- Percentages of graduates employed is based on those participating in the labour force (that is, they were employed or not employed and looking for work).
- Related Employment for 1998/99 has been recalculated to be consistent with the methodology used in 1996/97 and in 2000/01.
- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 3.09.

Inter-provincial Certification of Journeymen

ANALYSIS:

- Of all graduates in 1999/2000 who were issued with a journeymen certificate, over three-quarters also acquired the Red Seal in the same school year.
- The proportion of graduates who were certified with the Red Seal has been increasing since 1996/97.
- The Red Seal is recognized by participating provinces and enhances inter-provincial mobility.
- Currently 41 of Canada's 44 Red Seal trades are available in Alberta and 95% of Alberta's apprentices are registered in Red Seal designated trades.
- These results provide additional information that graduates are prepared to find and maintain employment in Alberta and Canada.

Percentages of Apprentices Receiving Alberta Journeyman Certification and the Red Seal



Source: Alberta Learning.

Note:

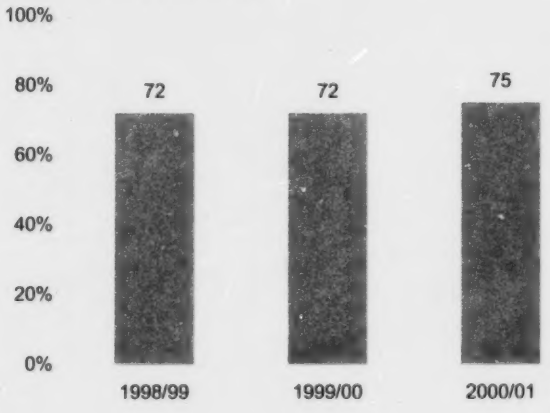
- See Endnote C, measure 3.10.

Adult Albertans' Involvement in Volunteer Activities

ANALYSIS:

- The percentage of Albertans indicating they had participated in volunteer activities in the past year increased to 75%, up from 72% in the previous two years.
- Results demonstrate Albertans' high level of involvement in their communities, an important aspect of citizenship.

Percentages of Adult Albertans Who Report Involvement in Volunteer Activities



Source: Alberta Community Development::The Advisory Group - 1999, Research Innovations Inc. - 2000, 2001

Note:

- See Endnote C, measure 3.11.

Goal 4 – Effective Working Relationships with Partners

OUTCOMES

Joint initiatives meet the learning needs of Albertans.

Joint initiatives contribute to the achievement of the social and economic goals of the province.

Partners are satisfied with the effectiveness of partnerships.

There is one Ministry core measure used to assess the goal of Effective Working Relationships with Partners. **Overall, partners and stakeholders have a positive perception of their working relationships with the Ministry.** The following are the 2000/01 performance highlights for this goal.

- ✓ Met target
- = No change
- 🡅 Improved performance
- 🡇 Performance decline

PERFORMANCE HIGHLIGHTS

- 🡅 **Working Relationships with Alberta Learning** – The majority of partners and stakeholders agree that Alberta Learning staff are flexible, responsive, and collaborative. Partner and stakeholder agreement that staff are flexible and responsive increased since last year, from 61% to 70% for flexibility and from 77% to 82% for responsiveness.

OPPORTUNITIES FOR IMPROVEMENT

- 🡇 **Working Relationships with Alberta Learning** –Agreement that Alberta Learning staff are collaborative decreased from 82% to 77%. Alberta Learning staff must continue to focus on effective working relationships with partners and stakeholders to ensure high levels of satisfaction, with an increased emphasis on collaboration.

Working Relationships with Alberta Learning

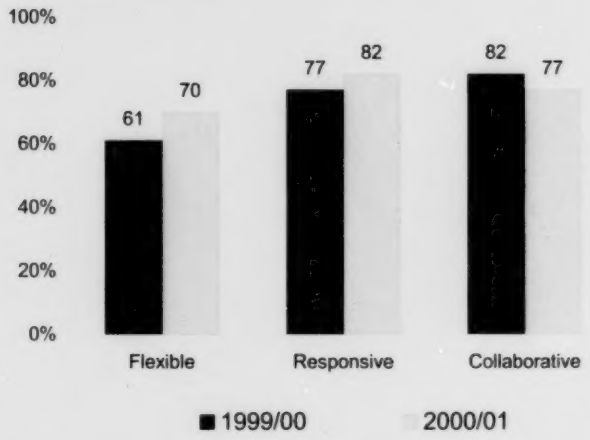
TARGET:

- No target for 2000/01 (no data was available when targets were set).

ANALYSIS:

- A majority of partners and stakeholders continue to agree that Alberta Learning staff are collaborative, responsive and flexible.
- Results improved for flexibility and responsiveness, and declined for collaboration since last year.
- Partners and stakeholders are more satisfied with staff collaboration (77%) and responsiveness (82%) than with their flexibility (70%).

Percentages of Partners and Stakeholders who Agree that Alberta Learning Staff are Flexible, Responsive and Collaborative



Source: Alberta Learning: Hargroup Management Consultants – 2000, 2001.

Notes:

- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 4.01.

University Research Funding

ANALYSIS:

- Total sponsored research funding from all sources to Alberta's university system has been increasing every year. From 1995/96 to 1999/2000, research funding has increased by about 77%.
- Sponsored research funding from industry and non-profit organizations has increased from $49.8 million in 1995/96 to $79.3 million in 1999/2000. The share of research funding from this source has declined marginally.
- Provincial research funding has increased substantially from $35.4 million in 1995/96 to $92.0 million in 1999/2000, as has the provincial share of total research funding.
- Although the share of sponsored research funding from the federal government has declined, funding from this source has increased from $79.8 million in 1995/96 to $118.9 million in 1999/2000.
- University research funding contributes to the economic goals of the province.

Proportions of University Research Funding By Source

	1995/96	1996/97	1997/98	1998/99	1999/00
Federal	47%	44%	41%	37%	40%
Provincial	21%	20%	25%	28%	31%
Industry	15%	17%	18%	19%	14%
Non-Profit	14%	16%	13%	12%	12%
Other	3%	3%	3%	3%	3%
Total Dollar Value (millions)	$169.7	$179.8	$194.4	$230.9	**$300.0**

Source: Alberta Innovation and Science.

Note:

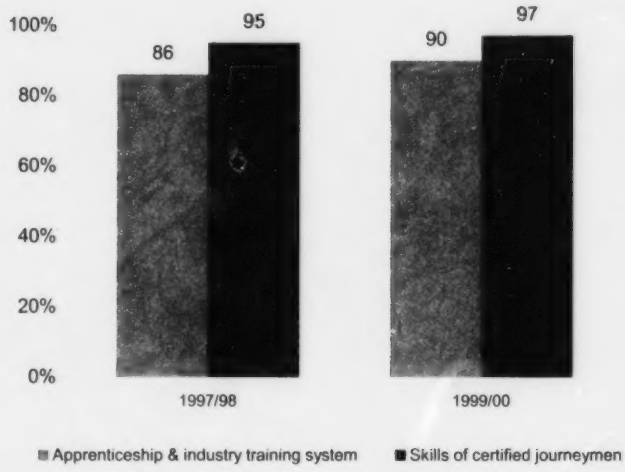
- Percentages in the table are rounded so do not match dollar amounts in the text.
- See Endnote C, measure 4.02.

Employer Satisfaction with Apprenticeship and Industry Training

ANALYSIS:

- Large percentages of employers involved in the Alberta apprenticeship and industry training system continue to be satisfied with the system and with the skills that their certified journeymen acquired during training.
- The percentage of employers satisfied with the apprenticeship and industry training system and with the skills of their certified journeymen increased in 1999/2000.
- These satisfaction levels indicate the apprenticeship and industry training system responds well to industry needs for skilled trades people and supports the overall government policy of sustaining economic progress and competitiveness in the province.
- Results provide additional information on employer satisfaction with the ability of the system to provide the skills needed by their employees, an important Ministry outcome (see page 41).

Percentages of Employers Satisfied with the Apprenticeship and Industry Training System



Source: Alberta Learning: Application Management Consulting Ltd. 1998; Nichols Applied Management- 2000.

Notes:

- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 4.03.

Goal 5 – Highly Responsive and Responsible Ministry

OUTCOMES

The Ministry demonstrates:

- Value for dollars
- Leadership and continuous improvement in administrative and business processes and practices.

✓	Met target
=	No change
↑	Improved performance
↓	Performance decline

There are three core measures and one target to assess the Ministry. **Overall, performance remained constant.** The following are the 2000/01 performance highlights for our Responsive and Responsible Ministry core measures.

PERFORMANCE HIGHLIGHTS

= **Ministry Efficiency** – The proportion of total learning system spending used to support Ministry administration is very small at 1.8% for 2000/01, the same as in 1998/99.

= **Support for Staff Job Market Competitiveness** – 77% of Alberta Learning employees agree that the Ministry provides support to make them competitive in the job market, returning to 1998/99 levels. Results for Alberta Learning staff are significantly higher than for the provincial public service as a whole.

= **Satisfaction of Clients with the Quality of Ministry Service** – High percentages of apprentice graduates and employers involved in the apprenticeship and industry training system continue to be satisfied with the quality of service received from Ministry apprenticeship staff. The most recent satisfaction level for both groups was 92%.

Ministry Efficiency

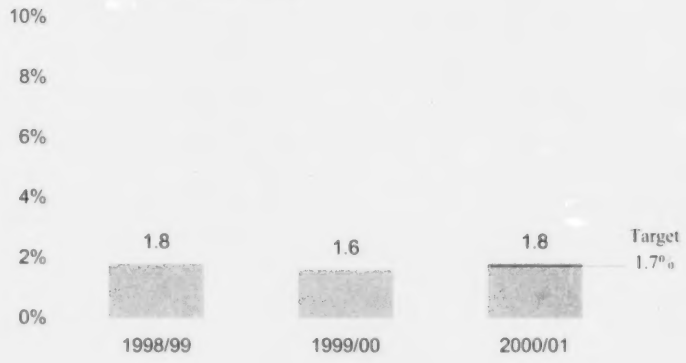
TARGET:

- Target of 1.7% exceeded by .1%.

ANALYSIS:

- Spending on Ministry functions represents a very small proportion of total spending.
- The slight increase in the proportion spent on Ministry functions for 2000/01 resulted from a slight increase in spending to support program delivery and a decrease in program spending due to the one-time funding in 1999/2000.
- At 1.8%, the proportion was the same as in 1998/99.

Spending on Department Functions as a Percentage of Total Ministry Spending



Source: Alberta Learning.

Notes:

- 1998/99 to 2000/01 data are based on the Ministry Audited Financial Statements.
- Ministry functions are comprised of Ministry Support Services and Program Delivery Support excluding Regional Services. Spending is comprised of Ministry Expense and Property tax support to opted-out school boards less Teachers' pension valuation adjustments.
- See Endnote C, measure 5.01.

Staff Competitiveness

TARGET:

- No target set for 2000/01 for this new core measure.

ANALYSIS:

- The percentage of Alberta Learning employees who agree the Ministry provides support that makes them competitive in the job market rose in 2000/01 over 1999/2000, returning to 1998/99 levels.
- Results for Alberta Learning staff remain significantly higher than results for the provincial public service as a whole.
- The results reflect the Ministry's increased emphasis on learning opportunities for staff.

Percentages of Staff Who Agree Their Employer Provides Support that Makes Them Competitive in the Job Market

Sources: Personnel Administration Office: The Advisory Group - 1999, Research Innovations Inc. - 2000, 2001

Notes:

- The 1998/99 percentage for Alberta Learning reports the aggregated, weighted results of the former Ministries of Education and of Advanced Education and Career Development.
- See Endnote A for information on surveys.
- See Endnote C, measure 5.02.

Client Satisfaction

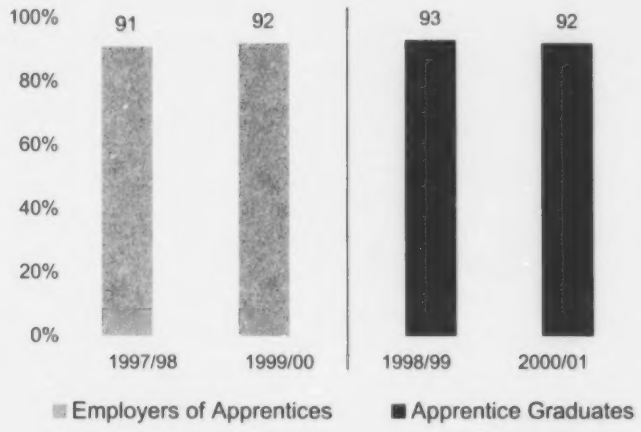
TARGET:

- No target for this new core measure.

ANALYSIS:

- A very large percentage of apprentice graduates were satisfied with the overall quality of service they received from Ministry apprenticeship staff. Satisfaction levels remained high despite apprenticeship registrations at an all-time high.
- Similarly, a very large proportion of employers involved in the apprenticeship and industry training system were satisfied or very satisfied with the quality of service they received from Ministry apprenticeship staff.
- It may be difficult to sustain such high levels of apprentice satisfaction given the significant growth in the number of registered apprentices. Between 1995 and 2000, new registrations increased almost 50%.
- Results provide information on user perceptions of Ministry staff and services.

Percentage of Apprentice Graduates and Employers of Apprentices Satisfied with Ministry Apprenticeship Staff (new)



Source: Alberta Learning: Application Management Consulting – 1998; Nichols Applied Management – 1999, 2000; R.A. Malatest & Associates – 2001.

Notes:

- Information only from clients of the Ministry's apprenticeship and industry training system is available this year.
- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 5.03.

Spending on Administration in the Learning System

ANALYSIS:

- The proportion of revenues school jurisdictions spend on instruction has increased since 1995/96.
- The proportion spent on administration has remained fairly constant and the proportion spent on other areas has decreased.
- School board spending on board and system administration is capped at 4-6% of total spending, depending on enrolment.

Spending of Public School Authorities on Instruction and Administration as Percentages of Total Spending

	1995/96	1996/97	1997/98	1998/99	1999/00
Instruction and Support	72.1%	72.9%	74.3%	74.2%	74.5%
Board & System Administration	3.8%	3.4%	3.5%	3.5%	3.5%
Other	24.1%	23.7%	22.2%	22.3%	22.0%

Source: Alberta Learning.

Notes:

- Public school authorities include public, separate and francophone school boards as well as charter schools.
- Other includes Operations and maintenance of schools, Transportation, Debt services, Transfers and External community services.
- In 1999/2000 System Instruction Support was reported as part of Instruction and Support rather than Board and System Administration. Data for the previous years have been restated to be comparable.
- See Endnote C, measure 5.04.

ANALYSIS:

- Overall, spending on administration within post-secondary institutions has gradually decreased.
- The larger institutions have a smaller ratio of administrative expenses than smaller institutions because of economies of scale.
- Administrative expenses of post-secondary institutions remain low, in part because this indicator is used to determine performance funding.

Post-Secondary Spending on Administration as a Percentage of Total Post-Secondary Institutional Spending

Sector	1995/96	1996/97	1997/98	1998/99	1999/00
Universities	4.9%	5.2%	4.7%	4.6%	4.5%
Public Colleges	9.5%	8.5%	8.6%	9.4%	9.5%
Technical Institutes	6.2%	6.5%	6.4%	6.6%	6.3%
Private University Colleges	15.3%	13.2%	13.5%	14.3%	9.8%
System Average	**6.3%**	**6.4%**	**6.1%**	**6.2%**	**6.0%**

Source: Alberta Learning.

Note:

- The administrative expenses percentage for the Private University Colleges decreased in 1999/2000 because one institution moved a student services expense item from administrative expenses to student services. Prior years have not been restated.
- See Endnote C, measure 5.05.

Value for Money in the Learning System

ANALYSIS:

- Between 1996/97 and 2000/01, parent satisfaction with value for money spent in their child's school has been relatively stable at about 70%.
- Public satisfaction with value for money spent in ECS-12 schools in their community has increased since 1996/97.
- Satisfaction of both the public and adult learners with adult learning institutions in their community has increased since last year.

Percentages of Learners, Parents and the Public Satisfied with Value For Money

	1996/97	1997/98	1998/99	1999/00	2000/01
	In your child's school				
Parents (ECS-12)	71%	70%	69%	71%	70%
	In ECS-12 schools in your community				
Public	56%	56%	51%	54%	60%
	On adult learning institutions in your community				
Adult Learners	–	–	–	70%	74%
Public	–	–	–	63%	68%

Sources: Alberta Learning: Environics West – 1996, 1997; The Advisory Group 1998, 1999; Criterion Research Corp. – 2000, 2001.

Notes:

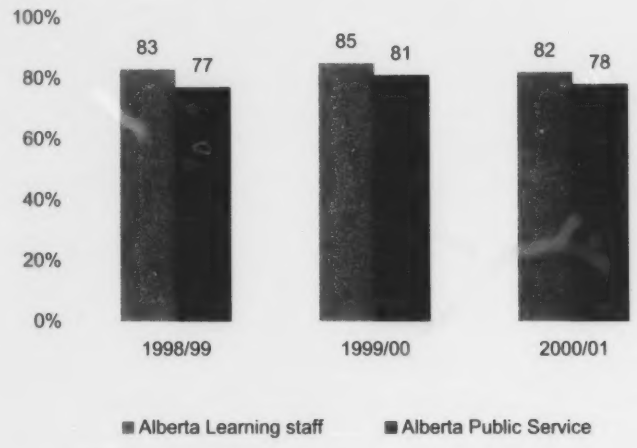
- Adult Learners (those have taken some education or training in the last 12 months) are a subset of the public (Albertans age 17 or over).
- See Endnote A for information on surveys conducted for Alberta Learning.
- See Endnote C, measure 5.06.

Staff Contributions to the Ministry Business Plan

ANALYSIS:

- A large percentage of Alberta Learning employees continue to agree they understand how their work contributes to the Ministry business plan.
- The results for Ministry staff have been higher than the results for the provincial public service as a whole for three years.

Percentages of Staff Who Agree They Understand How Their Work Contributes to Their Ministry's Business Plan (new)



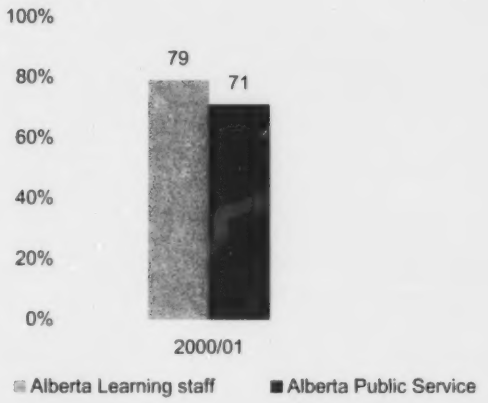
Sources: Personnel Administration Office, The Advisory Group – 1999, Research Innovations Inc. – 2000, 2001.

Notes:

- The 1998/99 percentages for Alberta Learning reports the aggregated weighted results of the former Ministries of Education and of Advanced Education and Career Development.
- See Endnote A for information on the employee surveys.
- See Endnote C, measure 5.07.

Contribution to Government Goals

Percentages of Staff Who Agree They Understand How the Work of their Ministry Contributes to Government Goals (New)



Source: Personnel Administration Office: Research Innovations Inc. - 2000, 2001.

Notes:

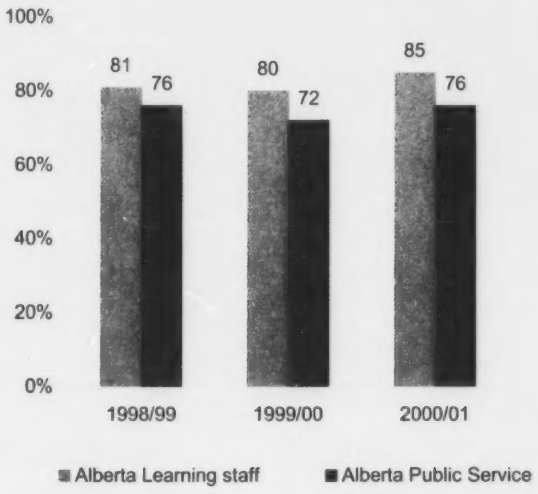
- See Endnote A for information on the employee surveys.
- See Endnote C, measure 5.08.

ANALYSIS:

- Nearly 80% of Alberta Learning staff indicate they understand how the work of the department contributes to government business plan goals.
- Ministry results are significantly higher than results for all provincial government employees.
- A slightly different question was asked of staff in 1999/2000 on their understanding of government goals and priorities, with similar results: 79% for Alberta Learning, and 69% for the provincial public service as a whole.

Knowledge and Skill Development Opportunities for Staff

Percentages of Staff who Agree their Employer Supports their Knowledge and Skill Development



Source: Personnel Administration Office: The Advisory Group - 1999; Research Innovations Inc. - 2000, 2001.

Notes:

- The 1998/99 percentage for Alberta Learning reports the aggregated weighted results of the former Ministries of Education and of Advanced Education and Career Development.
- See Endnote A for information on the employee surveys.
- See Endnote C, measures 5.09.

ANALYSIS:

- In 2000/01 there was an increase in the percentage of staff who agreed the Ministry provides the support they need to acquire or develop the knowledge and skills for their current job.
- The improvement may be, in part, a result of Ministry initiatives, such as the Learning Account and Learning Plans, which support knowledge and skills development of staff.
- The results for Alberta Learning staff have been considerably higher than the results for the public service as a whole for three years.

Looking Ahead: Opportunities and Challenges for Alberta's Learning System

Alberta is recognized nationally and internationally for the excellence of its basic learning, adult learning, and apprenticeship and industry training systems. To improve upon this excellence Alberta Learning, its partners and stakeholders, must develop the capacity to respond to an ever-changing environment and related expectations. Today's knowledge-based society expects people to be prepared to take on the opportunities and challenges of lifelong learning.

Providing a Strong Foundation for Children and Youth

It is critical that children start school ready to learn. There are long-term implications for lack of school readiness, such as remedial services during and beyond school years. Alberta Learning supports its partners in other Alberta ministries, learning system stakeholders, and Alberta's parents in meeting children's basic needs to enable them to fully benefit from school.

Opportunities and challenges include:

- optimizing early childhood development and basic education to build a strong foundation of cognitive, physical, emotional and spiritual health.
- developing fundamental skills and knowledge for full participation in lifelong learning.
- addressing literacy issues in all age groups, as literacy is a basic foundation for all learning.

Well-rounded preparation for further learning, work and community participation is essential for Alberta's youth to take full advantage of opportunities beyond basic learning.

Opportunities and challenges include:

- promoting the enjoyment of learning and the development of lifelong learning skills to provide a strong foundation for future life choices
- ensuring programming, curriculum and instructor preparation keep pace with the rapid technological advances and inherent changes of a knowledge-based society
- encouraging high school academic achievement to enable participation in post-secondary education

Ensuring Opportunities for Lifelong Learning

Learners, industry and communities have rising expectations and demands for a choice-filled, high quality, and safe learning system to meet diverse needs. Adding to these challenges, Alberta faces the complexities of three significant demographic trends: a growing senior population, an increasing Aboriginal youth population and an echo baby boom. Impacting these overall trends is an aging workforce, rural depopulation and urban migration.

Opportunities and challenges include:

- developing policies and programs to address seniors' learning needs and the resulting workforce requirements.
- addressing the learning needs of Aboriginal youth in partnership with the Aboriginal community.
- recognizing the increased need for post-secondary and community-based programs.
- attracting and retaining post-secondary faculty and teachers as improved economies and an ever-shrinking pool of human resources increases competition. The need for kindergarten to grade 12 math, science, and second language educators is especially great.
- enhancing alternate education delivery methods to assist rural communities in maintaining quality service levels.
- working with partners and stakeholders to respond to the needs of learners entering the system from outside Alberta and Canada.
- maintaining a balance between the collective and individual responsibility for investment in education while continuing to provide affordable access to learning opportunities.

Sustainability of the Learning system

In addition to maintaining high quality, relevant, accessible and affordable learning opportunities in the short term, it is essential to sustain the learning system over the long term. Parents want greater input into their children's education. Business and industry expect relevant training programs with higher standards. The trend towards individualized, learner-centered instruction is growing. Plus, increasing public demand for lifelong learning options is creating a more globally competitive market, which expands choices but may blur accountability. In the face of such change the learning system is striving to adapt to varied demands while sustaining itself over the long term.

Opportunities and challenges include:

- expanding alternative delivery methods, such as e-learning and community-based programs, to enhance capacity and sustainability
- developing an overall strategy for long-term sustainability of the learning system while maintaining its flexibility to adapt
- clarifying roles and responsibilities for accountability among the federal government, the province and learning providers
- developing solutions for infrastructure renewal and capacity that reflect the shared responsibility between governments, institutions and communities
- enhancing the learning system's ability to adjust programming and curriculum to keep pace with the inherent changes of a fast paced changing environment
- providing for adequate and equitable investment in the learning system throughout the province.
- reviewing the government's role to ensure that an increasingly competitive education environment does not adversely affect accessibility, affordability or quality.

Preparing a Highly Knowledgeable and Skilled Workforce

Educational attainment has a strong and consistent relationship with individual success in the workforce and with societal prosperity. For Alberta to continue to prosper, emphasis is needed on providing the workforce with appropriate lifelong learning opportunities. As technological change accelerates and the overall age of the workforce increases, there is growing demand for new skills and abilities that will require training programs. Expectations are that the labour market will continue to be concentrated in jobs that need some form of post-secondary training. In addition, jobs which have traditionally required minimal knowledge, skills and training, are widening in scope in response to new technologies, safety issues and customer service expectations.

Opportunities and challenges include:

- fostering recognition of learning as an investment in the future.
- improving learner, parent and teacher awareness of rising workplace skill requirements, the costs of post-secondary education and the financial support available.
- increasing upgrading and skill development opportunities for individuals to gain greater competitiveness in the workforce, and increasing awareness of those opportunities.
- emphasizing strategies to increase high school completion rates and post-secondary achievement so Albertans are prepared to take advantage of opportunities in a knowledge-based society.
- continual development and implementation of strategies to address industry's growing need for a highly skilled and trained workforce, especially where there are expected skill shortages.

Ministry Financial Information

FINANCIAL RESULTS AND PERFORMANCE

Financial results of the Ministry of Learning for the year ended March 31, 2001 include the activities of the Department of Learning and the Alberta School Foundation Fund. More detailed information can be found in the Ministry's financial statements (pages 67-91).

	(in millions)		
	2001		2000
	Budget	Actual	Actual
REVENUES			
School property taxes	$ 1,157	$ 1,151	$ 1,128
Transfers from the Government of Canada	148	177	161
Internal government transfers	107	108	42
Fees, permits, licences and other revenue	25	29	25
	1,437	1,465	1,356
EXPENSES BY CORE BUSINESS			
Basic Learning	3,398	3,361	3,186
Adult Learning[1]	1,095	1,117	1,109
Apprenticeship and Industry Training	11	11	15
	4,504	4,489	4,310
(Gain) loss on disposal of capital assets	-	-	(47)
NET OPERATING RESULTS	$ (3,067)	$ (3,024)	$ (2,907)

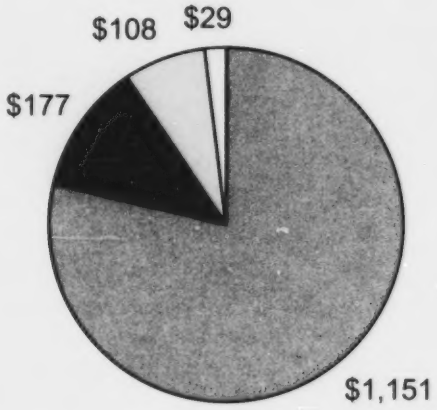
REVENUES

Revenue for the Ministry of Learning totaled $1,465 million for 2000/2001, as follows:

- $1,151 million of the Ministry's revenues were derived from school property taxes which were collected by the provincial government through the Alberta School Foundation Fund.
- $177 million in revenue was received in transfers from the Government of Canada, including:
  - $176 million in Canadian Health and Social Transfers
  - $1 million in support of Canada Student Loans administration.
- $108 million was received through internal government transfers, including:
  - $90 million from the Lottery Fund
  - $18 million from the Alberta Heritage Scholarship Fund.
- $29 million in revenues related to fees, permits, licences and other revenues, including:
  - $22 million from the sale of learning resource materials
  - $7 million from various programs such as marketing apprenticeship, high school transcripts, teacher certification fees, as well as other income sources such as investment income.

[1] Includes operating grants provided to post-secondary institutions for apprenticeship and industry training

Total Revenues $1,465 million



- School Property Taxes (78.6%)
- Transfers from the Government of Canada (12%)
- Internal Government Transfers (7.4%)
- Fees, Permits, Licences and Other Revenue (2%)

Comparison of 2000/01 actuals to budget

Revenues were $28 million more than budgeted as a result of the following:

- A $29 million increase from budget in Canadian Health and Social Transfer revenue
- A $3 million increase in the sale of learning resources
- $2 million in increases over budget in other revenue areas
- School property taxes were $6 million less than budget because of an increase in the allowance for assessment adjustments and appeals.

Comparison of 2000/01 actuals to prior year

Revenues for the Ministry increased $109 million over 1999/2000, as a result of these increases:

- Lottery fund contributions were increased by $65 million: $40 million for school technology upgrading, $20 million for school board transportation subsidies and $5 million for Learning Television
- $23 million increase in school property tax revenue due to a decrease in refunds to municipalities
- Canadian Health and Social Transfer increase of $17 million
- $4 million increase in the sale of learning resources.

EXPENSES

Directly incurred expenses for the Ministry of Learning amounted to $4,489 million for 2000/2001, as follows:

- $3,361 million in expenses related to Basic Learning including:
  - $2,762 million paid in operating support to Public and Separate School boards
  - Teachers' pension costs of $243 million for the year
  - Costs relating to early childhood services – $121 million
  - Support for private schools totaling $50 million
  - $27 million in expenses incurred to support student health
  - $89 million paid to support other basic learning programs
  - Administrative costs including $42 million in program delivery support and an additional $22 million, which is Basic Learning's share of the expenses incurred by ministry support services[2]
  - $5 million in debt servicing costs incurred by Alberta School Foundation Fund.
- $1,117 million in expenses related to Adult Learning
  - $877 million was paid to support post-secondary institutions
  - Costs associated with funding envelopes were $105 million
  - Support to post-secondary learners amounted to $118 million
  - Administrative costs included $10 million in program delivery support and an additional $7 million, which is Adult Learning's share of the expenses incurred by ministry support services[2].
- $11 million in expenses related to Apprenticeship and Industry Training
  - Expenses of $9 million were incurred to deliver the program
  - Approximately $2 million in revenue for marketing apprenticeship was expended on this initiative.

Core Business	Expenses	
Basic Learning	$	3,361
Adult Learning		1,117
Apprenticeship and Industry Training		11
	$	4,489

Comparison of 2000/01 actuals to budget

Expenses were $15 million lower than budgeted as a result of the following:

- $37 million less than budgeted for expenses in Basic Learning consisting of:
  - Reduced enrollment resulted in a $44 million reduction in operating support to public and separate schools
  - Teachers' pension costs decreased by $14 million due to better than anticipated pension asset performance

[2] Ministry Support Services' costs totaling $29 million are allocated based on each core business' proportion of overall ministry expenses.

- Early childhood services grants increased $8 million to cover increases in grant rates and funded hours
- Private school support increased $8 million for special education and severe special needs funding in private schools, as well as additional institutional support
- Support to other basic learning programs and student health services increased $5 million.

- $22 million increase over budget in Adult Learning consisting of:
  - $19 million in increased assistance to post-secondary institutions: $14 million in energy rebates and $5 million in response to the MLA Post-Secondary Funding Review
  - $10 million increase in funding envelopes to train additional health care professionals
  - Lower than expected demand for ministry grant programs in support of post-secondary learners resulted in a $7 million decrease in expenses.

Comparison of 2000/2001 actuals to prior year

Expenses increased $179 million over 1999/2000. This is a result of:

- Increase totaling $175 million in Basic Learning. An anticipated decrease in Basic Learning expenses due to one time funding of $151 million in 1999/2000 was offset by the following increases:
  - A grant rate increase, increased enrollment, introduction of the Alberta Initiative – School Improvement and increased funding for special needs and early childhood services resulting in an additional $217 million in support of public and separate school boards
  - Spending on school technology programs was the main reason support to other basic learning programs increased $47 million
  - Increases in spending for student health ($11 million) and private schools ($14 million)
  - Increases in spending towards teachers' pension of $28 million, primarily due to an increase in the contribution rate for past service costs
  - Program delivery expenses increased $9 million.
- Increase totaling $8 million in Adult Learning. An anticipated decrease in Adult Learning expenses due to the 1999/2000 one time transfer of land and buildings, valued at $92 million, to Alberta vocational colleges, was offset by the following increases:
  - $58 million in increased assistance to post-secondary institutions consisting of $10 million to train additional health care professionals, $20 million additional operating and conditional grants for post-secondary institutions and $28 million in additional other operating support, including support for increased energy costs and in response to the MLA Post-Secondary Funding Review
  - $38 million in anticipated increases to funding envelopes in support of expansion of the post-secondary system in high priority areas
  - $4 million in additional support to post secondary learners for enhanced scholarships and grants.
- Decrease totaling $4 million in Apprenticeship and Industry Training due to one-time funding in 1999/2000 for enhancement of the Heavy Equipment Technician trade.

GRANTS

Grants accounted for $4,265 million or 95% of the total amount of the Ministry's expenses.

- Grants to school boards totaled $2,944 million and consisted of:
  - $2,979 million in instruction, support block funding and other enrollment driven funding offset by $161 million school property taxes already collected by opted-out separate school boards, who have the authority to requisition and collect levies on their residential and non-residential properties
  - School technology grants of $63 million
  - $37 million in grants for the Alberta Initiative for School Improvement (AISI)
  - $26 million for the student health program.
- Grants to post-secondary institutions totaled $949 million and consisted of:
  - $844 million in operating and conditional grant funding
  - $76 million in support through the Access Fund
  - $27 million in performance funding
  - $2 million in funding to inmate education programs.
- Grants to learners totaled $42 million and consisted of:
  - $24 million in assistance to learners in the form of maintenance grants, special needs bursaries, Alberta opportunity bursaries and athletic scholarships
  - $18 million in scholarships funded through the Alberta Heritage Scholarship Fund.
- Other grants and teachers' pension contributions in the amount of $330 million consisted of:
  - Teachers' pension contributions of $107 million for current service and $108 million for past service
  - $84 million in financial assistance to private schools such as support for basic education, early childhood services, instruction grants and learning resource subsidies
  - $31 million in grants for other areas including providing community-based education and learning television.

Grants	2001	2000
Grants to School Boards	$ 2,944	$ 2,822
Grants to Post-Secondary Institutions	949	869
Grants to Learners	42	39
Teachers' Pension	215	194
Grants in Kind	-	93
Other Grants	115	98
	$ 4,265	$ 4,115

MINISTRY OF LEARNING

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2001

Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Financial Position

Consolidated Statement of Changes in Financial Position

Notes to the Consolidated Financial Statements

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AUDITOR GENERAL
Alberta

AUDITOR'S REPORT

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Learning as at March 31, 2001 and the consolidated statements of operations and changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the management of the Ministry. My responsibility is to express an opinion on these consolidated financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Management of the Alberta School Foundation Fund has established an allowance for assessment adjustments and appeals that is not in accordance with Canadian generally accepted accounting principles since it includes $27 million relating to amounts that are not liabilities of the Fund at March 31, 2001. Had the allowance been reduced to exclude amounts that are not liabilities, the school property tax revenue for the year ended March 31, 2001 would have increased by $27 million and consolidated net liabilities at March 31, 2001 would have decreased by $27 million. Further, the notes to the consolidated financial statements would have disclosed the existence of appeals whose outcome was not capable of being estimated.

Also, the Ministry is required to follow the corporate government accounting and reporting practices as disclosed in Note 2. These accounting policies have been established by Alberta Treasury and are consistent across ministries. The following reservations of opinion identify the exceptions from Canadian generally accepted accounting principles that arise from following the accounting policies established by Alberta Treasury:

Reporting entity

Canadian generally accepted accounting principles require the consolidation of organizations that together constitute a single economic unit. In the public sector, consolidated financial statements should aggregate the financial statements of organizations comprising a reporting entity. A reporting entity is defined as comprising the organizations that are accountable for the administration of their financial affairs and resources to a minister, and are owned or controlled by the government. In my opinion, all of the organizations referred to in Note 2(a) meet the criteria for inclusion in the reporting entity and accordingly, the results of operations and net assets of these organizations should be included in these financial statements. However, the Ministry has not consolidated school boards, universities, public colleges and technical institutes although they are primarily dependent on government support for their continued existence. I estimate that, if consolidated, total assets of the Ministry as at March 31, 2001 would be increased by approximately $7.3 billion and expenses for the year then ended would be increased by approximately $1.7 billion. The effect on revenue and net liabilities for the year ended March 31, 2001 cannot be estimated because the required information is not available. Had consolidated financial statements been prepared, virtually every account in, and the information provided by way of note to, the accompanying financial statements would have been materially different.

Related party transactions

All of the organizations listed in Note 2(a) are related parties of the Ministry. Under Canadian generally accepted accounting principles, the relationship between the Minister and the organizations listed in Note 2(a) must be described along with the transactions between the Minister and these organizations. Schedule 10 has not disclosed funding provided to the public post-secondary institutions amounting to $937 million or funding provided to school boards amounting to $2.9 billion.

In my opinion, because of the effects of the matters discussed in the preceding paragraphs, these financial statements do not present fairly the financial position of the Ministry as at March 31, 2001 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

In addition, during the year, the Department of Learning (Learning) transferred to the Department of Innovation and Science (I&S) $1 million to be used to fund a research grant. In my view, it is inappropriate for Learning to transfer funds to I&S to fund an I&S program without the prior knowledge and consent of the Legislative Assembly.

Peter Valentine

FCA
Auditor General
Edmonton, Alberta
July 30, 2001

AUDITOR GENERAL Alberta

MINISTRY OF LEARNING
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2001

	(in thousands)		
	2001		2000
	Budget	Actual	Actual
	(Schedule 3)		
Revenues (Schedule 1)			
School Property Taxes	$ 1,157,533	$ 1,151,175	$ 1,128,263
Internal Government Transfers	107,100	107,587	41,863
Transfers from Government of Canada	147,604	177,146	160,612
Sales of Learning Resources	18,725	21,596	18,067
Premiums, Fees and Licences	3,904	4,645	4,338
Other Revenue	2,305	3,091	2,906
	1,437,171	1,465,240	1,356,049
Expenses - Directly Incurred (Schedule 2)			
Operating Support to Public and Separate Schools			
- Basic Instructional Grants	2,223,302	2,192,685	2,059,174
- Severe Special Needs	123,276	119,193	105,949
- Alberta Initiative - School Improvement	37,250	37,353	-
Support Grants	584,227	573,272	557,922
Less: Tax Support to Opted-Out Separate School Boards	(162,441)	(160,987)	(162,691)
	2,805,614	2,761,516	2,560,354
Teachers' Pension (Note 12)	257,526	243,335	215,510
Early Childhood Services	113,851	121,420	105,276
Private School Support	42,356	50,199	36,352
Other Basic Learning Programs	85,526	89,182	41,866
Student Health	25,772	26,529	14,937
Assistance to Post Secondary Institutions	858,278	877,159	819,215
Funding Envelopes to Post Secondary Institutions	95,031	104,944	66,575
Support to Post Secondary Learners	125,305	118,240	115,096
Apprenticeship Delivery	10,673	10,727	15,142
Ministry Support Services	27,889	28,874	27,694
Program Delivery Support	48,805	52,216	43,445
One Time School Board Deficit Elimination	-	-	151,303
Governance Assets Transfers	-	-	92,851
	4,496,626	4,484,341	4,305,616
Debt Servicing Costs	8,000	5,380	3,992
Ministry Expense	4,504,626	4,489,721	4,309,608
Loss (Gain) on Disposal of Capital Assets	-	16	(46,447)
Ministry Net Operating Results	$ (3,067,455)	$ (3,024,497)	$ (2,907,112)

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF LEARNING
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2001

	(in thousands)	
	2001	2000
Assets		
Cash (Note 3)	$ 110,485	$ 57,977
Accounts Receivable (Note 4)	24,225	29,489
Inventory	6,202	7,330
Capital Assets (Note 5)	3,636	3,298
	$ 144,548	$ 98,094
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6)	$ 46,309	$ 66,830
Unearned Revenue	31,500	380
Allowance for Assessment Adjustments and Appeals	39,062	29,240
Liability for Student Loans Issued (Schedule 9)	179,117	162,800
Teachers' Pension Obligation (Note 12)	3,832,698	3,804,658
	4,128,686	4,063,908
Net Liabilities		
Net Liabilities at Beginning of Year	(3,965,814)	(3,930,881)
Net Operating Results	(3,024,497)	(2,907,112)
Net Transfer from General Revenues	3,006,173	2,872,179
Net Liabilities at End of Year	(3,984,138)	(3,965,814)
	$ 144,548	$ 98,094

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF LEARNING
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2001

	(in thousands)	
	2001	2000
Operating Transactions		
Net Operating Results	$ (3,024,497)	$ (2,907,112)
Non-Cash Items		
Amortization	1,219	1,137
Grants in Kind	-	92,851
(Gain) Loss on Disposal of Capital Assets	16	(46,447)
Valuation Adjustments		
- Provision for Teachers' Pension	28,040	21,473
- Provision for Student Loans	76,519	76,066
- Provision for Doubtful Accounts	63	35
- Provision for Vacation Pay	550	172
	(2,918,090)	(2,761,825)
Non-Budgetary Disbursements on Student Loans (Schedule 8)	(61,267)	(67,209)
Recoveries on Defaulted Student Loans	1,065	1,543
Decrease (Increase) in Accounts Receivable	5,201	(19,295)
Decrease (Increase) in Inventory	1,128	18
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(21,071)	26,532
Increase (Decrease) in Unearned Revenues	31,120	35
Increase (Decrease) in Allowance for Assessment Adjustments and Appeals	9,822	9,358
Cash Used by Operating Transactions	(2,952,092)	(2,810,843)
Investing transactions		
Purchase of Capital Assets (Schedule 7)	(1,543)	(1,151)
Net Capital Assets Transferred from Other Ministries	(30)	(46,125)
Cash Used for Investing Transactions	(1,573)	(47,276)
Financing transactions		
Net Transfer from General Revenues	3,006,173	2,872,179
Net Cash Provided	52,508	14,060
Cash, Beginning of Year	57,977	43,917
Cash, End of Year	$ 110,485	$ 57,977

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF LEARNING
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2001

NOTE 1 AUTHORITY AND PURPOSE

The Ministry of Learning has been designated as responsible for various Acts by the Government Organization Act and its regulations. To fulfill these responsibilities, the Minister administers the organizations listed below. The authority under which each organization operates is also listed. Together, these organizations form the Ministry of Learning.

Organization	Authority
The Department of Learning	Government Organization Act
Alberta School Foundation Fund	School Act

The purpose of the Ministry is to lead and work with partners to build a globally recognized lifelong learning community that enables Albertans to be responsible, caring, self-reliant and contributing members of a knowledge-based and prosperous society.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with the following accounting policies that have been established by government. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Reporting Entity

The reporting entity is the Ministry of Learning, for which the Minister of Learning is accountable. These consolidated financial statements include the activities of the Department of Learning and the Alberta School Foundation Fund. Activities of school boards, universities, technical institutes and public colleges, which are accountable organizations to the Minister, and the Banff Centre are reported in these statements to the extent of contributions from the Ministry under programs to cover the operations of these entities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the government's budget documents.

Directly incurred expenses include:

- amortization of capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year and additional employer contributions for service relating to prior years.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, student loans, and teachers' pension.

Incurred by Others

Services contributed by other entities in support of the Ministry operations are disclosed in Schedule 11.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(b) Basis of Financial Reporting (continued)

Assets

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale. Inventories held for resale are valued at the lower of cost, determined on a weighted average basis, or estimated net realizable value.

Capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $15,000. All land is capitalized.

Donated capital assets are recorded at their fair value at the time of contribution.

When physical assets (capital assets and inventories) are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities represent all financial claims payable by the Ministry at fiscal year end. They include the Ministry's obligations for future payments under the Student Loans Act for guarantees, remissions, risk premiums and interest; an estimate of future payments for property assessment appeals and adjustments; and the Province's share of the unfunded pension liability associated with the Teachers' Pension Plan entitlements.

Net Liabilities

Net liabilities represent the difference between the value of assets held by the Ministry and its liabilities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty

Measurement uncertainty exists when there is significant variance between the amount recognized in the financial statements and another reasonably possible amount. The liability for student loans issued amounting to $179,117,000 (2000 - $162,800,000), the teachers' pension obligation amounting to $3,832,698,000 (2000 - $3,804,658,000) and the allowance for assessment adjustments and appeals amounting to $39,062,000 (2000 - $29,240,000) are subject to measurement uncertainty. The Ministry has made certain assumptions in the determination of the liability for student loans, such as the number of students applying for remissions, future interest, recovery and default rates. The measurement uncertainty for the teachers' pension obligation arises because actual experience may vary from the assumptions used in the calculation. The allowance represents management's best estimate of property assessment appeals and adjustments, based on discussions with the Ministry of Municipal Affairs, historical trends, and changes in the equalized assessment process. Actual amounts paid may vary significantly from the estimates.

Schedule 9 discloses information on the liability for student loans issued and Note 12 discloses information on the teachers' pension plan.

NOTE 3 CASH

Cash consists primarily of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. The Trust Fund is managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the daily cash balance at the average rate of earnings of the Trust Fund, which varies depending on prevailing market interest rates.

NOTE 4 ACCOUNTS RECEIVABLE

	(in thousands)	
	2001	2000
Government of Canada	$ 14,932	$ 18,687
School Boards	6,877	1,466
Requisitions from Municipalities	1,612	8,573
Other	804	763
	$ 24,225	$ 29,489

Accounts receivable are non-interest bearing, unsecured and reported at their net realizable value.

NOTE 5 CAPITAL ASSETS

		(in thousands)			
		2001			2000
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Equipment (a)	3-10 years	$ 1,338	$ 1,076	$ 262	$ 132
Computer Hardware and Software	5 years	14,828	11,454	3,374	3,166
		$ 16,166	$ 12,530	$ 3,636	$ 3,298

(a) Equipment includes office equipment and furniture.

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	(in thousands)	
	2001	2000
Accounts Payable	$ 5,506	$ 2,461
Accrued Liabilities - vacation	6,058	5,508
- other	23,045	41,042
Advances from Government of Canada	10,807	16,364
Interest Payable on Advances from General Revenues (a)	893	1,455
	$ 46,309	$ 66,830

(a) Under the provisions of the Financial Administration Act, the Alberta School Foundation Fund receives monthly advances from General Revenues to make payments to school boards in accordance with section 159.1 of the School Act. The Fund repays the advances as monies are received from municipalities.

The Fund pays interest on the advances at the appropriate bankers' acceptance rate less 0.05%. Interest is calculated on a prorata basis for the number of days the advances are outstanding.

NOTE 7 VALUATION OF FINANCIAL ASSETS AND LIABILITIES

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, accounts payable and accrued liabilities, and the allowance for assessment adjustments and appeals are estimated to approximate their book values. The fair value of the liability for student loans issued has not been determined as there is no established financial market for this type of liability and it is not cost effective to estimate the fair value with sufficient reliability.

NOTE 8 COMMITMENTS

As at March 31, 2001, the Ministry has $14,691,000 (2000 - $5,061,000) in commitments relating to service and grant contracts.

NOTE 9 CONTINGENCIES

As at March 31, 2001, the Ministry was named as defendant in a legal claim that has a specified amount totaling approximately $150,000 (2000 - $135,000). The resulting loss, if any, from this claim cannot be determined.

NOTE 10 TRUST FUNDS UNDER ADMINISTRATION

The Ministry administers trust funds which are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's financial statements.

At March 31, 2001, trust funds under administration were as follows:

(in thousands)

	2001			2000
	Total Assets	Total Liabilities	Net Assets (Net Liabilities)	Net Assets (Net Liabilities)
Department of Learning Endowment Fund	$ 17	$ -	$ 17	$ 16
Teachers' Pension Plan Funds	2,208,000	6,766,000	(4,558,000)	(4,421,000)
Mildred Rowe Weston Estate Trust	79	-	79	77
	$ 2,208,096	$ 6,766,000	$ (4,557,904)	$ (4,420,907)

NOTE 11 PAYMENTS UNDER AGREEMENT

The Ministry has entered into several agreements to deliver programs on behalf of third parties, which include the Government of Canada. Costs incurred under these agreements are made by the Ministry under authority of the Financial Administration Act, Section 29.1. Accounts receivable includes $9,333,000 (2000 – $4,462,000) and accounts payable includes $10,821,000 (2000 - $17,499,000) relating to payments under agreement.

Amounts paid and payable under agreements on behalf of third parties are as follows:

	(in thousands)	
	2001	2000
Canadian Millennium Scholarship Foundation		
Canadian Millennium Scholarships	$ 26,217	$ 25,496
Government of Canada		
Canada Study Grants	8,215	7,442
Immigration Settlement Services	59	374
Faculte St. Jean Construction and Fellowships	1,490	1,601
French Minority Language Education and French Second Language Instruction	6,432	9,800
South Africa Teacher Development Program	988	64
Interprovincial Computerized Exam Management System	75	41
Other	-	31
Alberta School Boards		
International Student Program	-	4
Western Provinces		
Collaboration in Aboriginal Education	13	45
French Math Resources	77	-
	$ 43,566	$ 44,898

NOTE 12 PENSIONS

Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board is a trustee and administrator of the Teachers' Pension Plan. The Alberta Teachers' Retirement Fund Board operates under the authority of the Teachers' Pension Plans Act. The Act requires all teachers under contract with public and separate school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

NOTE 12 PENSIONS (CONTINUED)

Teachers' Pension Plan (continued)

Under the Teachers' Pension Plans Act, the unfunded liability for service credited prior to September 1, 1992 is being financed by additional contributions in the ratio of 67.35 per cent by the Province and 32.65 per cent by the teachers over the period ending August 31, 2060. In addition, for service after August 1992, the Province funds 50 per cent of any current service costs and related actuarial adjustments, including certain cost-of-living benefits.

The Act provides that payment of all benefits prior to September 1, 1992 is guaranteed by the Province.

The teachers' pension obligation is based upon actuarial valuations performed at least triennially using the projected benefit method prorated on services. The assumptions used in the valuation are adopted after consultations between the pension plan board, the government and the actuaries, and represent best estimates of future events.

The plan's future experience will inevitably vary, perhaps significantly, from the assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations. Gains and losses are amortized over the expected average remaining service lives of the related employees.

The valuation was based upon economic assumptions, including a long-term rate of return on pension plan fund assets of 4.5 per cent over the level of price inflation. The rate was based upon a long-term rate of return of 8.0 percent per annum and price inflation of 3.5 per cent. Demographic assumptions used in the valuation reflect the experience of the plan.

The latest actuarial valuation was performed on August 31, 2000. This valuation indicated a deficiency of net assets over the actuarial present value of accrued benefits. The unfunded liability was extrapolated to March 31, 2001 and includes deferred adjustments.

The Province's payments towards current service are $106,978,000 (2000 - $105,852,000) and payments towards the unfunded liability are $108,317,000 (2000 - $88,185,000). In addition, a provision of $28,040,000 (2000 - $21,473,000) has been recorded to recognize the estimated impact on the obligation as a result of estimated changes in the value of the plan's assets and the amortization of experience gains and losses.

NOTE 12 PENSIONS (CONTINUED)

The teachers' pension obligation is $3,832,698,000 as at March 31, 2001 (2000 - $3,804,658,000). Learning's net liabilities would be $151,440,000 (2000 - $161,156,000) without the teachers' pension obligation.

Other Pension Plans

The Ministry participates in the multiemployer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multiemployer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $3,088,000 for the year ended March 31, 2001 (2000 - $2,667,000).

At December 31, 2000, the Management Employees Pension Plan reported a surplus of $104,658,000 (1999 - $46,019,000) and the Public Service Pension Plan reported a surplus of $635,084,000 (1999 - $517,020,000). At December 31, 2000, the Supplementary Retirement Plan for Public Service Managers had a surplus of $180,000 (1999 - $33,000).

NOTE 13 COMPARATIVE FIGURES

Certain 2000 figures have been reclassified to conform to the 2001 presentation.

NOTE 14 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister of Learning.

MINISTRY OF LEARNING
SCHEDULES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2001

Schedule 1

Revenues

	(in thousands)		
	2001		2000
	Budget	Actual	Actual
School Property Taxes	$ 1,157,533	$ 1,151,175	$ 1,128,263
Internal Government Transfers			
Lottery Fund	89,300	89,300	24,629
Alberta Heritage Scholarship Fund	17,800	18,287	17,234
	107,100	107,587	41,863
Transfers from the Government of Canada			
Canadian Health and Social Transfers	145,130	175,785	159,129
Bilingualism	1,180	-	-
Canada Student Loans Administration	1,044	1,071	1,483
Other	250	290	-
	147,604	177,146	160,612
Sales of Learning Resources			
Sales of Learning Resources	18,725	21,596	18,067
Premiums, Fees and Licences			
Marketing Apprenticeship	1,544	1,577	1,643
High School Transcripts	600	771	760
Teacher Certificate Fees	600	691	664
Telus Learning Connection	375	690	400
Diploma Exam Rewrite Fees	351	466	383
Trade School Licence Fee	171	152	153
International Qualifications Assessment Service	159	238	166
Other	104	60	169
	3,904	4,645	4,338
Other Revenue			
Refunds of Expenditure	1,300	1,771	1,654
Investment Income	1,000	1,212	1,172
Miscellaneous	5	108	80
	2,305	3,091	2,906
Total Revenues	$ 1,437,171	$ 1,465,240	$ 1,356,049

Schedule 2

Expenses - Directly Incurred by Object

	(in thousands)		
	2001		2000
	Budget	Actual	Actual
Grants			
School Boards (Schedule 4)	$ 2,982,662	$ 2,944,352	$ 2,822,646
Post-Secondary Institutions (Schedule 5)	909,864	949,806	869,087
Teachers' Pension			
- Current Service	108,989	106,978	105,852
- Past Service	107,537	108,317	88,185
Private Schools	71,003	83,516	72,827
Learners	47,900	41,752	38,927
Other	27,527	30,664	24,173
Grants in Kind	-	-	92,851
	4,255,482	4,265,385	4,114,548
Salaries, Wages and Employee Benefits	50,126	50,854	45,278
Supplies and Services	71,282	63,242	47,151
Amortization of Capital Assets	1,259	1,219	1,137
Valuation Adjustments	118,405	105,172	97,746
Other	8,072	5,639	4,048
	4,504,626	4,491,511	4,309,908
Less:			
Recoveries from Support Service Arrangements with Related Parties (a)	-	(1,790)	(300)
	$ 4,504,626	$ 4,489,721	$ 4,309,608

(a) The Ministry provides financial, payroll, human resource and administrative services to the Ministry of Innovation and Science $100 (2000 - $33), the Ministry of International and Intergovernmental Relations $190 (2000 - $225), and information technology support services to the Ministry of Human Resources and Employment $1,500 (2000 - $42). Costs for these services are recovered from the respective ministries.

Schedule 3

Budget

	2001 (in thousands)		
	Estimates	Special Warrant (a)	Authorized Budget
Revenues			
School Property Taxes	$ 1,157,533	$ -	$ 1,157,533
Internal Government Transfers	107,100		107,100
Transfers from Government of Canada	147,604		147,604
Sales of Learning Resources	18,725		18,725
Premiums, Fees and Licences	3,904		3,904
Other Revenue	2,305		2,305
	1,437,171	-	1,437,171
Expenses - Directly Incurred			
Operating Support to Public and Separate Schools			
- Basic Instructional Grants	2,223,302	33,309	2,256,611
- Severe Special Needs	123,276		123,276
- Alberta Initiative - School Improvement	37,250		37,250
Support Grants	584,227		584,227
Less: Tax Support to Opted-Out Separate School Boards	(162,441)		(162,441)
	2,805,614	33,309	2,838,923
Teachers' Pension	257,526		257,526
Early Childhood Services	113,851		113,851
Private School Support	42,356		42,356
Other Basic Learning Programs	85,526		85,526
Student Health	25,772		25,772
Assistance to Post Secondary Institutions	858,278		858,278
Funding Envelopes to Post Secondary Institutions	95,031		95,031
Support to Post Secondary Learners	125,305		125,305
Apprenticeship Delivery	10,673		10,673
Ministry Support Services	27,889		27,889
Program Delivery Support	48,805		48,805
	4,496,626	33,309	4,529,935
Debt Servicing Costs	8,000		8,000
Ministry Expense	4,504,626	33,309	4,537,935
Gain (Loss) on Disposal of Capital Assets	-		-
Ministry Net Operating Results	$ (3,067,455)	$ (33,309)	$ (3,100,764)

(a) Special Warrant O.C. 116/2001 was approved on March 19, 2001. $32,794 of this amount was spent by March 31, 2001.

Schedule 4

Funding Provided to School Boards

	(in thousands)					
	Funding Framework (a)	Technology	AISI (b)	Student Health (c)	Opted Out (d)	Ministry Total
Action for Bright Children (Calgary Society)	$ 2,004	$ 43	$ 26	$ -	$ -	$ 2,073
Almadina School Society	1,722	33	19	-	-	1,774
Aspen View Regional Division	23,601	418	244	-	-	24,263
Aurora Charter School Ltd.	1,870	41	24	-	-	1,935
Battle River Regional Division	46,357	940	542	1,063	-	48,902
Black Gold Regional Division	47,246	1,038	609	372	-	49,265
Boyle Street Service Society	1,281	13	-	-	-	1,294
Buffalo Trail Regional Division	31,127	592	343	-	-	32,062
Calgary Roman Catholic Separate School District	217,524	5,044	2,970	6,114	(69,585)	162,067
Calgary School District	511,645	11,656	6,835	-	-	530,136
Canadian Rockies Regional Division	13,680	291	72	69	-	14,112
Centre for Academic and Personal Excellence Institute	660	16	9	-	-	685
Chinook's Edge School Division	61,553	1,344	789	126	-	63,812
Christ the Redeemer Catholic Separate Regional Division	19,365	374	275	135	(2,509)	17,640
Clearview School Division	18,229	341	199	-	-	18,769
East Central Alberta Catholic Separate School Regional Division	15,656	387	257	-	(1,092)	15,208
East Central Francophone Education Region	4,134	54	32	-	-	4,220
Edmonton Catholic Regional Division	169,948	3,699	2,207	5,439	(46,555)	134,738
Edmonton School District	434,721	9,313	5,517	-	-	449,551
Education for the Gifted Society of Strathcona County	627	14	9	-	-	650
Elk Island Catholic Separate Regional Division	27,708	604	353	-	(5,150)	23,515
Elk Island Public Schools Regional Division	88,329	1,851	1,099	2,333	-	93,612
Evergreen Catholic Separate Regional Division	10,897	254	149	-	(2,809)	8,491
Foothills School Division	36,741	799	467	604	-	38,611
Fort McMurray Roman Catholic Separate School District	21,807	440	257	-	(1,711)	20,793
Fort McMurray School District	27,721	541	321	488	-	29,071
Fort Vermilion School Division	20,617	333	219	115	-	21,284
Foundations for the Future Charter Academy Charter School Society	2,905	40	-	-	-	2,945
Golden Hills Regional Division	35,089	745	446	394	-	36,674
Grande Prairie Roman Catholic Separate School District	16,933	370	218	-	(3,060)	14,461

Schedule 4 (continued)

Funding Provided to School Boards

(in thousands)

	Funding Framework (a)	Technology	AISI (b)	Student Health (c)	Opted Out (d)	Ministry Total
Grande Prairie School District	30,063	632	369	963	-	32,027
Grande Yellowhead Regional Division	35,042	734	431	835	-	37,042
Grasslands Regional Division	21,281	439	263	-	-	21,983
Greater North Central Francophone Education Region	11,905	169	101	-	-	12,175
Greater Southern Public Francophone Education Region	1,335	20	-	-	-	1,355
Greater Southern Separate Catholic Francophone Education Region	1,773	46	-	-	-	1,819
Greater St. Albert Catholic Regional Division	39,188	884	525	443	-	41,040
High Prairie School Division	22,650	412	260	373	-	23,695
Holy Family Catholic Regional Division	13,718	266	166	227	-	14,377
Holy Spirit Roman Catholic Separate Regional Division	23,259	501	306	-	(5,851)	18,215
Horizon School Division	22,250	409	241	-	-	22,900
Lakeland Roman Catholic Separate School District	12,057	242	147	-	(1,272)	11,174
Lethbridge School District	43,386	932	540	-	-	44,858
Living Waters Catholic Regional Division	11,905	257	152	-	(2,005)	10,309
Livingstone Range School Division	27,218	538	338	-	-	28,094
Lloydminster Public School Division	9,886	217	127	-	(3,277)	6,953
Lloydminster Roman Catholic Separate School Division	4,303	93	55	-	(900)	3,551
Medicine Hat Catholic Separate Regional Division	13,509	291	169	889	(2,931)	11,927
Medicine Hat School District	34,043	776	451	-	-	35,270
Moberly Hall School Society	512	10	6	-	-	528
Northern Gateway Regional Division	33,392	658	393	-	-	34,443
Northern Lights School Division	38,806	727	448	-	-	39,981
Northland School Division	20,777	186	188	4	-	21,155
Northwest Francophone Education Region	2,767	29	18	-	-	2,814
Palliser Regional Division	24,633	473	282	-	-	25,388
Parkland School Division	52,725	1,105	665	-	-	54,495
Peace River School Division	24,352	447	265	-	-	25,064
Peace Wapiti Regional Division	37,026	645	395	-	-	38,066
Pembina Hills Regional Division	37,775	588	463	1,035	-	39,861
Prairie Land Regional Division	15,710	244	143	-	-	16,097
Prairie Rose Regional Division	28,844	447	260	-	-	29,551
Red Deer Catholic Regional Division	24,854	517	304	-	(3,707)	21,968
Red Deer School District	49,606	1,110	649	-	-	51,365
Rocky View School Division	75,483	1,613	939	-	-	78,035

Schedule 4 (continued)

Funding Provided to School Boards

	(in thousands)					
	Funding Framework (a)	Technology	AISI (b)	Student Health (c)	Opted Out (d)	Ministry Total
Science Alberta Foundation	893	16	9	-	-	918
St. Albert Protestant Separate School District	33,221	762	444	-	(6,679)	27,748
St. Paul Education Regional Division	20,523	360	273	-	-	21,156
St. Thomas Aquinas Roman Catholic Separate Regional Division	9,908	235	151	-	(1,894)	8,400
Sturgeon School Division	29,002	560	343	-	-	29,905
Suzuki Charter School Society	584	12	7	-	-	603
Westwind School Division	22,671	465	305	1,515	-	24,956
Wetaskiwin Regional Division	26,844	502	316	540	-	28,202
Wild Rose School Division	32,795	655	384	-	-	33,834
Wolf Creek School Division	44,701	911	555	2,275	-	48,442
	$ 2,978,872	$ 62,763	$ 37,353	$ 26,351	$(160,987)	$ 2,944,352

(a) Funding Framework combines the instruction and support block funding with other enrollment driven funding.

(b) The Alberta Initiative for School Improvement (AISI) provides funding, that is in addition to basic funding, to school authorities for specific local initiatives to improve student learning and performance.

(c) Student Health is a cross-government initiative. Funding is allocated to all school jurisdictions as well as funded private schools and private early childhood services operators. The funding is distributed to selected school jurisdictions who administer the program for their partners.

(d) Opted out separate school boards, which have passed a resolution pursuant to section 157(2) of the School Act, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts collected from municipalities are shown as a reduction to funding from the Ministry.

Schedule 5

Funding Provided to Post-Secondary Institutions

	(in thousands)				
	Operating and Conditional Funding	Access Fund	Performance	Inmate Education Programs	Total
Private Colleges					
Augustana University College	$ 3,383	$ 157	$ 100	$ -	$ 3,640
Canadian University College	1,233	-	32	-	1,265
Concordia University College of Alberta	4,848	379	131	-	5,358
The King's University College	1,750	415	47	-	2,212
Technical Institutes					
Northern Alberta Institute of Technology	69,466	6,981	2,426	40	78,913
Southern Alberta Institute of Technology	61,480	7,226	2,134	179	71,019
Public Colleges					
Alberta College Edmonton	-	4,239	-	-	4,239
Alberta College of Art and Design	6,140	298	172	-	6,610
Bow Valley College	10,880	1,325	298	345	12,848
Fairview College	11,273	582	391	372	12,618
Grande Prairie Regional College	13,670	271	374	-	14,315
Grant MacEwan Community College	30,499	4,164	1,087	360	36,110
Keyano College	16,252	1,985	582	-	18,819
Lakeland College	16,738	774	507	-	18,019
Lethbridge Community College	16,628	3,271	460	444	20,803
Medicine Hat College	11,466	945	405	-	12,816
Mount Royal College	31,273	5,185	1,108	231	37,797
Norquest College	13,362	2,420	366	206	16,354
Northern Lakes College	15,020	465	406	-	15,891
Olds College	12,813	631	440	-	13,884
Portage College	10,968	434	302	-	11,704
Red Deer College	18,525	2,888	521	-	21,934
Universities					
Athabasca University	15,011	2,433	451	-	17,895
University of Alberta	244,466	10,055	7,731	-	262,252
University of Calgary	163,356	13,407	4,837	-	181,600
University of Lethbridge	34,455	5,352	1,095	-	40,902
Banff Centre					
Banff Centre	9,488	112	331	-	9,931
Private Vocational Schools					
Columbia College	-	58	-	-	58
2000 - 2001 Totals	$ 844,443	$ 76,452	$ 26,734	$ 2,177	$ 949,806

Schedule 6

Statement of Alberta Heritage Scholarship Fund Expenses

	(Expenses in thousands)					
	Actual				Cumulative	
	2001		2000		1981-2001	
	Number of Recipients	Expenses	Number of Recipients	Expenses	Number of Recipients	Expenses
Rutherford	7,436	$ 13,270	7,307	$ 12,329	104,284	$ 123,754
McKinney	914	2,285	941	2,337	16,188	42,555
Graduate Scholarships	144	1,400	133	1,294	1,262	12,129
Lougheed	15	265	16	275	436	5,923
Steinhauer	15	265	15	265	427	5,596
United World College	12	309	12	282	122	2,606
Other Heritage Scholarships	342	259	330	282	5,436	7,517
Endowment programs	80	234	89	170	361	925
	8,958	$ 18,287	8,843	$ 17,234	128,516	$ 201,005

The Alberta Heritage Scholarship Fund is designed to reward Albertans for excellence and outstanding achievement.

Schedule 7

Purchase of Capital Assets

By Type

	(in thousands)			
	2001		2000	
	Budget	Actual	Actual	
Equipment	$ -	$ 169	$ 16	
Computer Hardware and Software	3,052	1,404	1,135	
	$ 3,052	$ 1,573	$ 1,151	

Schedule 8

Voted Non-Budgetary Disbursements by Program

	(in thousands)		
	2001		2000
	Budget	Actual	Actual
Support for Basic Learning			
Learning Resources:			
Changes in learning resources inventory during the year	$ 1,000	$ (1,128)	$ (18)
Support to Adult Learners			
Cost of Student Loans Issued:			
Interest, risk premium and guarantees	25,400	26,935	28,673
Remissions of loans	39,400	34,332	38,536
	64,800	61,267	67,209
	$ 65,800	$ 60,139	$ 67,191

Non-budgetary disbursements represent changes in learning resources inventory during the year and payments made during the year which are applied against the liability for student loans. The authorized budget is the amount approved by the Legislative Assembly.

Schedule 9

Liability for Student Loans Issued

	(in thousands)	
	2001	2000
Remissions (a)	$ 138,946	$ 111,700
Interest (b)	24,634	32,900
Guarantees (net of estimated recoveries) (c)	8,297	5,700
Risk premium (d)	7,240	12,500
	$ 179,117	$ 162,800

As at March 31, 2001, the outstanding Alberta Student Loans issued by the financial institutions to Alberta students amounted to $438 million (2000 - $410 million). The government fully guarantees $99 million (2000 - $57 million) of these outstanding loans. The authorized guarantee limit set by Order in Council for loans issued under the Student Loan Act is $400 million.

The student loans result in a liability to the government for remissions, interest, guarantees and risk premium. This liability is recognized in the year the financial institutions issue loans and is re-evaluated each year to reflect changes in assumptions or new information.

(a) Remissions are a debt control instrument payable on Alberta Student Loans, to students who apply and have completed their studies and have assumed a total combined indebtedness of Canada and Alberta Student Loans exceeding established debt limits. In determining the liability for remissions, assumptions were made regarding the percentage of students applying for remission and the maximum debt limit. Changes in these assumptions could materially impact the calculation of the liability for remissions.

(b) Interest is paid at a variable rate based on prime on Alberta Student Loans while the students are in school. Interest relief is provided to students who have completed their studies and who meet certain requirements whereby the government pays all or a portion of the interest on the Alberta Student Loan. Changes in assumptions regarding future interest rates will impact the liability for interest. The impact of a 1% interest rate change on the interest liability is estimated to be $3 million.

(c) The liability for guarantees is an estimate of the amount of guaranteed Alberta Student Loans which will go into default, less the amount that will subsequently be recovered from students. The key assumptions used to determine this liability are the default and recovery rates.

(d) A risk premium ranging from 5 to 8% on Alberta Student Loans is paid to financial institutions six months after students complete their studies. This premium eliminates the need for the government to provide further loan guarantees on most student loans outstanding.

Schedule 10

Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The following transactions with related parties are recorded at the amount of consideration agreed upon between the related parties.

	(in thousands)	
	2001	2000
Revenue		
Internal Government Transfers		
Lottery Fund	$ 89,300	$ 24,629
Alberta Heritage Scholarship Fund	18,287	17,234
	$ 107,587	$ 41,863
Expenses		
Internal Government Transfers		
Innovation and Science	$ 1,000	$ -
Interest on Advances from General Revenues	$ 5,365	$ 3,992
Supplies and Services from Other Ministries	3,920	2,537
	$ 9,285	$ 6,529
Capital Assets Transferred	$ 30	$ 46,125
Interest Payable on Advances from General Revenues	$ 893	$ 1,455
Receivable from Related Parties	$ 2	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 11.

Schedule 10

Related Party Transactions (continued)

	(in thousands)	
	2001	2000
Expenses - Incurred by Others		
Accommodation	$ 10,446	$ 9,727
Legal Services	215	318
	$ 10,661	$ 10,045

Schedule 11

Allocated Costs

(in thousands)

Program	2001 Expenses [1]	2001 Expenses - Incurred by Others: Accommodation Costs	2001 Expenses - Incurred by Others: Legal Services	2001 Total Expenses	2000 Total Expenses
Operating Support to Public and Separate Schools	$ 2,761,516	$ 4,064	$ -	$ 2,765,580	$ 2,715,898
Teachers' Pension	243,335	358		243,693	215,867
Early Childhood Services	121,420	179		121,599	105,450
Private School Support	50,199	74		50,273	36,412
Other Basic Learning Programs	89,182	131		89,313	41,935
Student Health	26,529	39		26,568	14,962
Assistance to Post Secondary Institutions	877,159	2,287		879,446	914,035
Funding Envelopes to Post Secondary Institutions	104,944	274		105,218	66,735
Support to Post Secondary Learners	118,240	628		118,868	115,629
Apprenticeship Delivery	10,727	28		10,755	15,178
Ministry Support Services	28,874	2,307	215	31,396	30,043
Program Delivery Support	52,216	77		52,293	43,517
	$ 4,484,341	$ 10,446	$ 215	$ 4,495,002	$ 4,315,661

(1) Expenses – Directly Incurred as per Statement of Operations.

DEPARTMENT OF LEARNING

FINANCIAL STATEMENTS

MARCH 31, 2001

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Changes in Financial Position

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Schedule 2 - Dedicated Revenue Initiatives

Schedule 3 - Expenses – Directly Incurred Detailed by Object

Schedule 4 - Budget

Schedule 5 - Comparison by Element to Authorized Budget – Directly Incurred Expenses, Capital Investments and Non-Budgetary Disbursements

Schedule 6 - Liability for Student Loans Issued

Schedule 7 - Salary and Benefits Disclosure

Schedule 8 - Related Party Transactions

Schedule 9 - Allocated Costs

AUDITOR GENERAL
Alberta

AUDITOR'S REPORT

To the Minister of Learning

I have audited the statement of financial position of the Department of Learning as at March 31, 2001 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Department. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Department is required to follow the corporate government accounting and reporting practices as disclosed in Note 2. These accounting policies have been established by Alberta Treasury and are consistent across ministries. With the following exception, the basis of accounting is in accordance with Canadian generally accepted accounting principles. All of the organizations listed in Note 2(a) are related parties of the Department. Under Canadian generally accepted accounting principles, the relationship between the Minister and the organizations listed in Note 2(a) must be described along with the transactions between the Minister and these organizations. Schedule 8 has not disclosed funding provided to the public post-secondary institutions amounting to $937 million or funding provided to school boards amounting to $2.9 billion.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2001 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

In addition, during the year, the Department of Learning (Learning) transferred to the Department of Innovation and Science (I&S) $1 million to be used to fund a research grant. In my view, it is inappropriate for Learning to transfer funds to I&S to fund an I&S program without the prior knowledge and consent of the Legislative Assembly.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
July 30, 2001

AUDITOR GENERAL *Alberta*

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DEPARTMENT OF LEARNING
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2001

	(in thousands)		
	2001		2000
	Budget (Schedule 4)	Actual	Actual
Revenues (Schedules 1 and 2)			
Internal Government Transfers	$ 107,100	$ 107,587	$ 41,863
Transfers from the Government of Canada	147,604	177,146	160,612
Premiums, Fees and Licences	3,904	4,645	4,338
Other Revenue	20,030	23,475	19,801
	278,638	312,853	226,614
Expenses - Directly Incurred			
Voted (Schedules 3 and 5):			
Ministry Support Services	27,889	28,874	27,694
Support for Basic Learning	2,069,900	2,080,486	1,914,941
Support for Adult Learning	967,150	995,863	996,398
Support to Adult Learners	37,412	29,922	27,235
	3,102,351	3,135,145	2,966,268
Statutory:			
Alberta Heritage Scholarships	17,800	18,287	17,234
Teachers' Pensions (Note 11)	107,537	108,317	88,185
Valuation Adjustments			
Provision for Teachers' Pension (Note 11)	41,000	28,040	21,473
Provision for Student Loans			
- current year portion	77,400	67,938	65,691
- prior year portion	-	8,581	10,375
Provision for Doubtful Accounts	5	63	35
Provision for Vacation Pay	-	550	172
	243,742	231,776	203,165
	3,346,093	3,366,921	3,169,433
Loss (Gain) on Disposal of Capital Assets	-	16	(46,447)
	3,346,093	3,366,937	3,122,986
Net Operating Results	$ (3,067,455)	$ (3,054,084)	$ (2,896,372)

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF LEARNING
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2001

	(in thousands) 2001	2000
Assets		
Cash	$ 1,179	$ 4,092
Accounts Receivable (Note 3)	22,613	20,916
Inventory	6,202	7,330
Capital Assets (Note 4)	3,636	3,298
	$ 33,630	$ 35,636
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	$ 45,268	$ 43,720
Liability for Student Loans Issued (Schedule 6)	179,117	162,800
Teachers' Pension Obligation (Note 11)	3,832,698	3,804,658
	4,057,083	4,011,178
Net Liabilities		
Net Liabilities at Beginning of Year	(3,975,542)	(3,951,349)
Net Operating Results	(3,054,084)	(2,896,372)
Net Transfer from General Revenues	3,006,173	2,872,179
Net Liabilities at End of Year	(4,023,453)	(3,975,542)
	$ 33,630	$ 35,636

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF LEARNING
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2001

	(in thousands)	
	2001	2000
Operating Transactions		
Net Operating Results	$ (3,054,084)	$ (2,896,372)
Non-cash items		
Amortization	1,219	1,137
Grants in Kind	-	92,851
(Gain) Loss on Disposal of Capital Assets	16	(46,447)
Valuation Adjustments		
- Provision for Teachers' Pension	28,040	21,473
- Provision for Student Loans	76,519	76,066
- Provision for Doubtful Accounts	63	35
- Provision for Vacation Pay	550	172
	(2,947,677)	(2,751,085)
Non-Budgetary Disbursements on Student Loans (Schedule 5)	(61,267)	(67,209)
Recoveries on Defaulted Student Loans	1,065	1,543
(Increase) Decrease in Accounts Receivable	(1,760)	(16,091)
Decrease (Increase) in Inventory	1,128	18
Increase (Decrease) in Accounts Payable	998	5,657
Cash Used by Operating Transactions	(3,007,513)	(2,827,167)
Investing transactions		
Purchase of Capital Assets (Schedule 5)	(1,543)	(1,151)
Net Capital Assets Transferred from Other Ministries	(30)	(46,125)
Cash Used for Investing Transactions	(1,573)	(47,276)
Financing transactions		
Net Transfer from General Revenues	3,006,173	2,872,179
Net Cash Provided (Used)	(2,913)	(2,264)
Cash, Beginning of Year	4,092	6,356
Cash, End of Year	$ 1,179	$ 4,092

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF LEARNING
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2001

NOTE 1 AUTHORITY AND PURPOSE

The Department of Learning operates under the authority of the Government Organization Act, Statutes of Alberta. The purpose of the Department is to lead and work with partners to build a globally recognized lifelong learning community that enables Albertans to be responsible, caring, self-reliant and contributing members of a knowledge-based and prosperous society.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Reporting Entity

The reporting entity is the Department of Learning, which is part of the Ministry of Learning and for which the Minister of Learning is accountable. The only other entity reporting to the Minister is the Alberta School Foundation Fund. The activities of this organization are not included in these financial statements. Activities of school boards, universities, technical institutes and public colleges, which are accountable organizations to the Minister, and the Banff Centre are reported in these statements to the extent of contributions from the Department under programs to cover the operations of these entities.

The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(a) Reporting Entity (continued)

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Provincial Treasurer. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net transfer to/from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of financial reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues must be shown as credits or recoveries in the details of the Government Estimates for a supply vote. If actual dedicated revenues are less than budget and total voted expenses are not reduced by an amount sufficient to cover the deficiency in dedicated revenues, the following year's voted expenses are encumbered. If actual dedicated revenues exceed budget, the Department may, with the approval of Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Department's dedicated revenue initiatives.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(b) Basis of financial reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the government's budget documents.

Directly incurred expenses include:

- amortization of capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year, and additional employer contributions for service relating to prior years.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, student loans, and teachers' pension.

Incurred by Others

Services contributed by other entities in support of the Department operations are disclosed in Schedule 9.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale. Inventories held for resale are valued at the lower of cost, determined on a weighted average basis, or estimated realizable value.

Capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $15,000. All land is capitalized.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

(b) Basis of financial reporting (continued)

Assets (continued)

Donated capital assets are recorded at their fair value at the time of contribution.

When physical assets (capital assets and inventories) are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities represent all financial claims payable by the Department at fiscal year end. They include the Department's obligation for future payments under the Student Loans Act for guarantees, remissions, risk premiums and interest; and the Province's share of the unfunded pension liability associated with the Teachers' Pension Plan entitlements.

Net Liabilities

Net liabilities represents the difference between the value of assets held by the Department and its liabilities.

Measurement Uncertainty

Measurement uncertainty exists when there is a significant variance between the amount recognized in the financial statements and another reasonably possible amount. The liability for student loans issued amounting to $179,117,000 (2000 - $162,800,000) and the teachers' pension obligation amounting to $3,832,698,000 (2000 - $3,804,658,000) are subject to measurement uncertainty. The Department has made certain assumptions in the determination of the liability for student loans, such as the number of students applying for remissions, future interest, recovery and default rates. The measurement uncertainty for teachers' pension obligation arises because actual experience may vary from the assumptions used in the calculation. Actual amounts paid may vary significantly from the estimates.

Schedule 6 discloses information on the liability for student loans issued and Note 11 discloses information on the teachers' pension plan.

NOTE 3 ACCOUNTS RECEIVABLE

	(in thousands)	
	2001	2000
Government of Canada	$ 14,932	$ 18,687
School Boards	6,877	1,466
Other	804	763
	$ 22,613	$ 20,916

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 CAPITAL ASSETS

		(in thousands)			
		2001			2000
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Equipment (a)	3-10 years	$ 1,338	$ 1,076	$ 262	$ 132
Computer Hardware and Software	5 years	14,828	11,454	3,374	3,166
		$ 16,166	$ 12,530	$ 3,636	$ 3,298

(a) Equipment includes office equipment and furniture.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

		(in thousands)	
		2001	2000
Accounts Payable		$ 4,777	$ 2,461
Accrued Liabilities	- vacation	6,058	5,508
	- other	23,045	19,007
Advances from Government of Canada		10,807	16,364
Unearned Revenue		581	380
		$ 45,268	$ 43,720

NOTE 6 VALUATION OF FINANCIAL ASSETS AND LIABILITIES

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, accounts payable and accrued liabilities are estimated to approximate their book values. The fair value of the liability for student loans issued has not been determined as there is no established financial market for this type of liability and it is not cost effective to estimate the fair value with sufficient reliability.

NOTE 7 COMMITMENTS

As at March 31, 2001, the Department has $14,691,000 (2000 - $5,061,000) in commitments relating to service and grant contracts.

NOTE 8 CONTINGENCIES

At March 31, 2001, the Department is a defendant in a legal claim that has a specified amount totaling approximately $150,000 (2000 - $135,000). The resulting loss, if any, from this claim cannot be determined.

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION

The Department administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Department's financial statements.

At March 31, 2001, trust funds under administration were as follows:

	(in thousands)			
	2001			2000
	Total Assets	Total Liabilities	Net Assets (Net Liabilities)	Net Assets (Net Liabilities)
Department of Learning Endowment Fund	$ 17	$ -	$ 17	$ 16
Teachers' Pension Plan Funds	2,208,000	6,766,000	(4,558,000)	(4,421,000)
Mildred Rowe Weston Estate Trust	79	-	79	77
	$ 2,208,096	$ 6,766,000	$ (4,557,904)	$ (4,420,907)

NOTE 10 PAYMENTS UNDER AGREEMENT

The Department has entered into several agreements to deliver programs on behalf of third parties which include the Government of Canada. Costs incurred under these agreements are made by the Department under authority of the Financial Administration Act, Section 29.1. Accounts receivable includes $9,333,000 (2000 - $4,462,000) and accounts payable includes $10,821,000 (2000 - $17,499,000) relating to payments under agreement.

Amounts paid and payable under agreements on behalf of third parties are as follows:

	(in thousands)	
	2001	2000
Canadian Millennium Scholarship Foundation		
Canadian Millennium Scholarships	$ 26,217	$ 25,496
Government of Canada		
Canada Study Grants	8,215	7,442
Immigration Settlement Services	59	374
Faculte St. Jean Construction and Fellowships	1,490	1,601
French Minority Language Education and French Second Language Instruction	6,432	9,800
South Africa Teacher Development Program	988	64
Interprovincial Computerized Exam Management System	75	41
Other	-	31
Alberta School Board		
International Student Program	-	4
Western Provinces		
Collaboration in Aboriginal Education	13	45
French Math Resources	77	-
	$ 43,566	$ 44,898

NOTE 11 PENSIONS

Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board is a trustee and administrator of the Teachers' Pension Plan. The Alberta Teachers' Retirement Fund Board operates under the authority of the Teachers' Pension Plans Act. The Act requires all teachers under contract with public and separate school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

NOTE 11 PENSIONS (CONTINUED)

Teachers' Pension Plan (Continued)

Under the Teachers' Pension Plans Act, the unfunded liability for service credited prior to September 1, 1992 is being financed by additional contributions in the ratio of 67.35 per cent by the Province and 32.65 per cent by the teachers over the period ending August 31, 2060. In addition, for service after August 1992, the Province funds 50 per cent of any current service costs and related actuarial adjustments, including certain cost-of-living benefits.

The Act provides that payment of all benefits prior to September 1, 1992 is guaranteed by the Province.

The teachers' pension obligation is based upon actuarial valuations performed at least triennially using the projected benefit method prorated on services. The assumptions used in the valuation are adopted after consultations between the pension plan board, the government and the actuaries, and represent best estimates of future events. The plan's future experience will inevitably vary, perhaps significantly, from the assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations. Gains and losses are amortized over the expected average remaining service lives of the related employees.

The valuation was based upon economic assumptions, including a long-term rate of return on pension plan fund assets of 4.5 per cent over the level of price inflation. The rate was based upon a long-term rate of return of 8.0 percent per annum and price inflation of 3.5 per cent. Demographic assumptions used in the valuation reflect the experience of the plan.

The latest actuarial valuation was performed on August 31, 2000. This valuation indicated a deficiency of net assets over the actuarial present value of accrued benefits. The unfunded liability was extrapolated to March 31, 2001 and includes deferred adjustments.

In the Statement of Operations, payments for current service of $106,978,000 (2000 - $105,852,000) are included in voted expenses while payments towards the unfunded liability of $108,317,000 (2000 - $88,185,000) are shown as statutory payments. In addition, a provision of $28,040,000 (2000 - $21,473,000) shown as a valuation adjustment has been recorded to recognize the estimated impact on the obligation as a result of estimated changes in the value of the plan's assets and the amortization of experience gains and losses.

NOTE 11 PENSIONS (CONTINUED)

Teachers' Pension Plan (Continued)

The teachers' pension obligation is $3,832,698,000 as at March 31, 2001 (2000 - $3,804,658,000). Learning's net liabilities would be $190,755,000 (2000 - $170,884,000) without the teachers' pension obligation.

Other Pension Plans

The Department participates in the multiemployer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multiemployer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $3,088,000 for the year ended March 31, 2001 (2000 - $2,667,000).

At December 31, 2000, the Management Employees Pension Plan reported a surplus of $104,658,000 (1999 - $46,019,000) and the Public Service Pension Plan reported a surplus of $635,084,000 (1999 - $517,020,000). At December 31, 2000, the Supplementary Retirement Plan for Public Service Managers had a surplus of $180,000 (1999 - $33,000).

NOTE 12 COMPARATIVE FIGURES

Certain 2000 figures have been reclassified to conform to the 2001 presentation.

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

DEPARTMENT OF LEARNING
SCHEDULES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2001

Schedule 1

Revenues

	(in thousands)		
	2001		2000
	Budget	Actual	Actual
Internal Government Transfers			
Lottery Fund	$ 89,300	$ 89,300	$ 24,629
Alberta Heritage Scholarship Fund	17,800	18,287	17,234
	107,100	107,587	41,863
Transfers from the Government of Canada			
Canadian Health and Social Transfers	145,130	175,785	159,129
Bilingualism	1,180	-	-
Canada Student Loans Administration	1,044	1,071	1,483
Other	250	290	-
	147,604	177,146	160,612
Premiums, Fees and Licences			
Marketing Apprenticeship	1,544	1,577	1,643
High School Transcripts	600	771	760
Teacher Certificate Fees	600	691	664
Telus Learning Connection	375	690	400
Diploma Exam Rewrite Fees	351	466	383
Trade School Licence Fee	171	152	153
International Qualifications Assessment Service	159	238	166
Other	104	60	169
	3,904	4,645	4,338
Other Revenue			
Sales of Learning Resources	18,725	21,596	18,067
Refunds of Expenditure	1,300	1,771	1,654
Miscellaneous	5	108	80
	20,030	23,475	19,801
	$ 278,638	$ 312,853	$ 226,614

Schedule 2

Dedicated Revenue Initiatives

	(in thousands)		
	2001		
	Authorized Dedicated Revenues	Actual Dedicated Revenues	(Shortfall) Excess
Ministry Support Services			
Information Technology Services (a)	$ 975	$ 1,461	$ 486
Support for Basic Learning			
Program Delivery Support (b)	951	1,157	206
Support for Adult Learning			
Marketing Apprenticeship (c)	1,544	1,577	33
Support to Adult Learners			
Program Delivery Support (d)	1,294	1,321	27
	$ 4,764	$ 5,516	$ 752

The revenue of each dedicated revenue initiative is included in the Department's revenue.

(a) The Information Technology Services dedicated revenues are fees collected for the delivery of high school transcripts and copyrights. Also included in this initiative is the Telus learning connection project which represents a partnership with the Department and several stakeholders to provide teachers and students with Internet access and computer training.

(b) The Basic Learning program delivery support dedicated revenues include fees collected from students writing diploma examinations for the second or subsequent time. Dedicated revenues also include fees collected for teacher certification and development.

(c) Marketing Apprenticeship dedicated revenues are fees set to recover the costs of marketing training, certification and related services globally, and the costs associated with the delivery of services such as the Prior Learning Assessments, Qualification Certificate program, and the Equivalency program.

(d) The Support to Adult Learners program delivery support dedicated revenues are amounts received from the Government of Canada and the Canadian Millennium Scholarship Foundation to administer the Canada Student Loans and the Millennium Scholarship program.

Schedule 3

Expenses - Directly Incurred Detailed by Object

	(in thousands)		
	2001		2000
	Budget	Actual	Actual
Voted:			
Grants			
School Boards	$ 1,832,129	$ 1,826,931	$ 1,686,463
Post-Secondary Institutions	909,864	949,807	869,087
Teachers' Pension - Current Service	108,989	106,978	105,852
Private Schools	71,003	83,516	72,827
Learners	30,100	23,465	21,693
Other	27,527	30,664	24,173
Grants in Kind	-	-	92,851
	2,979,612	3,021,361	2,872,946
Salaries, Wages and Employee Benefits	50,126	50,854	45,278
Supplies and Services	71,282	63,242	47,151
Amortization of Capital Assets	1,259	1,219	1,137
Other	72	259	56
	3,102,351	3,136,935	2,966,568
Less:			
Recoveries from Support Service Arrangements with Related Parties (a)	-	(1,790)	(300)
Total Voted Expenses	$ 3,102,351	$ 3,135,145	$ 2,966,268
Statutory:			
Grants			
Teachers' Pension - Past Service	$ 107,537	$ 108,317	$ 88,185
Alberta Heritage Scholarships	17,800	18,287	17,234
Valuation Adjustments	118,405	105,172	97,746
	$ 243,742	$ 231,776	$ 203,165

(a) The Department provides financial, payroll, human resource, and administrative services to the Ministry of Innovation and Science $100 (2000 - $33), the Ministry of International and Intergovernmental Relations $190 (2000 - $225), and information technology support services to the Ministry of Human Resources and Employment $1,500 (2000 - $42). Costs for these services are recovered from the respective ministries.

Schedule 4

Budget

	(in thousands)		
	2000 - 2001		
	Estimates	Special Warrant (a)	Authorized Budget
Revenues			
Internal Government Transfers	$ 107,100	$ -	$ 107,100
Transfers from the Government of Canada	147,604	-	147,604
Premiums, Fees and Licences	3,904	-	3,904
Other Revenue	20,030	-	20,030
	278,638	-	278,638
Expenses - Directly Incurred			
Voted Expenses			
Ministry Support Services	27,889	-	27,889
Support for Basic Learning	2,069,900	33,309	2,103,209
Support for Adult Learning	967,150	-	967,150
Support to Adult Learners	37,412	-	37,412
	3,102,351	33,309	3,135,660
Statutory Expenses			
Alberta Heritage Scholarships	17,800	-	17,800
Teachers' Pension	107,537	-	107,537
Valuation Adjustments			
Provision for Teachers' Pension	41,000	-	41,000
Provision for Student Loans			
- issued during year	77,400	-	77,400
- valuation adjustment for loans issued in prior years	-	-	-
Provision for Doubtful Accounts	5	-	5
Provision for Vacation Pay	-	-	-
	243,742	-	243,742
Total Expenses	3,346,093	33,309	3,379,402
Net Operating Results	$ (3,067,455)	$ (33,309)	$ (3,100,764)
Capital Investment	$ 3,052	$ -	$ 3,052

(a) Special Warrant O.C. 116/2001 was approved on March 19, 2001. $32,794 of this amount was spent by March 31, 2001.

Schedule 5

Comparison by Element to Authorized Budget - Directly Incurred Expenses, Capital Investments and Non-Budgetary Disbursements

(in thousands)

	2000-2001 Estimates	Special Warrant (a)	2000-2001 Authorized Budget	2000-2001 Actual Expense (b)	Unexpended (Over-expended)
Voted Operating Expenses					
Ministry Support Services					
1.1 Ministry Support Services					
1.01 Minister's Office	$ 317	$ -	$ 317	$ 308	$ 9
1.02 Minister's Committees	212	-	212	206	6
1.03 Deputy Minister's Office	346	-	346	347	(1)
1.04 Finance and Administrative Services	7,398	-	7,398	7,164	234
1.05 Human Resource Services	2,508	-	2,508	2,905	(397)
1.06 Legislative Services and Freedom of Information	351	-	351	537	(186)
1.07 Information Technology Services					
- Operating Expense	11,141	-	11,141	13,089	(1,948)
- Capital Investment	955	-	955	504	451
1.08 Administrative Systems Support					
- Operating Expense	4,031	-	4,031	2,608	1,423
- Capital Investment	197	-	197	138	59
1.09 Communications	722	-	722	637	85
1.10 Amortization of Capital Assets	767	-	767	987	(220)
1.11 Standing Policy Committee on Learning	96	-	96	86	10
Total Ministry Support Services	**29,041**	**-**	**29,041**	**29,516**	**(475)**
Support for Basic Learning					
2.1 Program Delivery					
2.1.1 Program Delivery Support	38,325	-	38,325	42,083	(3,758)
	38,325	-	38,325	42,083	(3,758)
2.2 Public and Separate School Support					
2.2.1 Operating Support for Basic Education					
- Operating Expense	1,635,081	33,309	1,668,390	1,624,095	44,295
- Operating Expense Funded by Lotteries	20,000	-	20,000	20,000	-
2.2.2 Teachers' Pension - Current Service	108,989	-	108,989	106,978	2,011
	1,764,070	33,309	1,797,379	1,751,073	46,306
2.3 Early Childhood Services Support					
2.3.1 Public and Separate	85,204	-	85,204	88,104	(2,900)
2.3.2 Private School	10,247	-	10,247	11,501	(1,254)
2.3.3 Private Operator	18,400	-	18,400	21,815	(3,415)
	113,851	-	113,851	121,420	(7,569)

Comparison by Element to Authorized Budget - Directly Incurred Expenses, Capital Investments and Non-Budgetary Disbursements (Continued)

(in thousands)

	2000-2001 Estimates	Special Warrant (a)	2000-2001 Authorized Budget	2000-2001 Actual Expense (b)	Unexpended (Over-expended)
2.4 Private School Support					
2.4.1 Instruction Grants	42,356	-	42,356	50,199	(7,843)
	42,356	-	42,356	50,199	(7,843)
2.5 Other Basic Learning Programs					
2.5.1 School Technology Upgrading					
- Operating Expense	-	-	-	2,763	(2,763)
- Operating Expense Funded by Lotteries	60,000	-	60,000	60,000	-
2.5.2 Learning Resources Subsidy	6,322	-	6,322	6,164	158
2.5.3 Learning Resources Centre					
- Operating Expense	18,984	-	18,984	20,077	(1,093)
- Capital Investment	400	-	400	154	246
2.5.6 Amortization of Capital Assets	220	-	220	178	42
	85,926	-	85,926	89,336	(3,410)
2.6 Student Health Services					
2.6.1 Student Health Services	25,772	-	25,772	26,529	(757)
	25,772	-	25,772	26,529	(757)
Total Support for Basic Learning	**2,070,300**	**33,309**	**2,103,609**	**2,080,640**	**22,969**
Support for Adult Learning					
3.1 Program Support					
3.1.1 Program Delivery Support	2,731	-	2,731	2,604	127
3.1.2 Community Education	16,282	-	16,282	16,352	(70)
3.1.3 Learning Television					
- Operating Expense	254	-	254	254	-
- Operating Expense Funded by Lotteries	7,600	-	7,600	7,600	-
3.1.4 Inter-Jurisdiction Programs	3,644	-	3,644	4,206	(562)
3.1.5 Other Program Support	15,316	-	15,316	32,667	(17,351)
3.1.6 International Qualifications Assessment	349	-	349	356	(7)
	46,176	-	46,176	64,039	(17,863)
3.2 Grants to Post Secondary Institutions					
3.2.1 Private University-Colleges	10,752	-	10,752	10,736	16
3.2.2 Technical Institutes	127,065	-	127,065	126,566	499
3.2.3 Public Colleges	228,632	-	228,632	229,348	(716)
3.2.4 Universities	439,135	-	439,135	439,824	(689)
3.2.5 Banff Centre	9,249	-	9,249	9,250	(1)
	814,833	-	814,833	815,724	(891)

Comparison by Element to Authorized Budget - Directly Incurred Expenses, Capital Investments and Non-Budgetary Disbursements (Continued)

(in thousands)

	2000-2001 Estimates	Special Warrant (a)	2000-2001 Authorized Budget	2000-2001 Actual Expense (b)	Unexpended (Over-expended)
3.3 Funding Envelopes					
3.3.1 Funding Envelopes Delivery Support	437	-	437	428	9
3.3.2 Access Fund	72,031	-	72,031	78,208	(6,177)
3.3.4 Performance	23,000	-	23,000	26,737	(3,737)
	95,468	-	95,468	105,373	(9,905)
3.4 Apprenticeship and Industry Training					
3.4.1 Apprenticeship Delivery Support					
- Operating Expense	9,093	-	9,093	9,179	(86)
- Capital Investment	750	-	750	248	502
3.4.2 Marketing Apprenticeship	1,544	-	1,544	1,548	(4)
3.4.3 Amortization of Capital Assets	36	-	36	-	36
	11,423	-	11,423	10,975	448
Total Support for Adult Learning	**967,900**	**-**	**967,900**	**996,111**	**(28,211)**
Support to Adult Learners					
4.1 Program Delivery					
4.1.1 Program Delivery Support					
- Operating Expense	7,076	-	7,076	6,434	642
- Capital Investment	750	-	750	529	221
4.1.2 Amortization of Capital Assets	236	-	236	54	182
	8,062	-	8,062	7,017	1,045
4.2 Assistance for Learners					
4.2.1 Maintenance Grants	8,400	-	8,400	6,887	1,513
4.2.2 Special Needs Bursaries	1,400	-	1,400	1,018	382
4.2.3 Alberta Opportunities Bursary	15,600	-	15,600	11,234	4,366
4.2.4 Achievement Scholarships					
- Operating Expense	3,000	-	3,000	2,595	405
- Operating Expense Funded by Lotteries	1,700	-	1,700	1,700	-
	30,100	-	30,100	23,434	6,666
Total Support for Adult Learners	**38,162**	**-**	**38,162**	**30,451**	**7,711**
Total Voted Expenses	**$ 3,105,403**	**$ 33,309**	**$ 3,138,712**	**$ 3,136,718**	**$ 1,994**

Comparison by Element to Authorized Budget - Directly Incurred Expenses, Capital Investments and Non-Budgetary Disbursements (Continued)

	(in thousands)				
	2000-2001 Estimates	Special Warrant (a)	2000-2001 Authorized Budget	2000-2001 Actual Expense (b)	Unexpended (Over-expended)
Voted Expenses					
Program Operating Expenses	$ 3,013,051	$ 33,309	$ 3,046,360	$ 3,045,845	$ 515
Program Operating Expenses Funded by Lotteries	89,300	-	89,300	89,300	-
Program Capital Investment	3,052	-	3,052	1,573	1,479
Total Voted Expenses	**$ 3,105,403**	**$ 33,309**	**$ 3,138,712**	**$ 3,136,718**	**$ 1,994**
Statutory Expenses					
Teachers' Pensions	$ 107,537	$ -	$ 107,537	$ 108,317	$ (780)
Valuation Adjustments	118,405	-	118,405	105,172	13,233
Alberta Heritage Scholarships	17,800	-	17,800	18,287	(487)
Total Statutory Expenses	**$ 243,742**	**$ -**	**$ 243,742**	**$ 231,776**	**$ 11,966**
Non-Budgetary Disbursements by Program					
Support for Basic Learning					
Learning Resources:					
Changes in Learning Resources Inventory during the year	$ 1,000	$ -	$ 1,000	$ (1,128)	$ 2,128
Support to Adult Learners:					
Interest, Risk Premium and Guarantees	25,400	-	25,400	26,935	(1,535)
Remissions of Student Loans	39,400	-	39,400	34,332	5,068
	64,800	-	64,800	61,267	3,533
Total Non-Budgetary Disbursements	**$ 65,800**	**$ -**	**$ 65,800**	**$ 60,139**	**$ 5,661**

(a) Special Warrant O.C. 116/2001 was approved on March 19, 2001. $32,794 of this amount was spent by March 31, 2001.

(b) Includes achievement bonuses of $1,068.

Schedule 6

Liability for Student Loans Issued

	(in thousands)	
	2001	2000
Remissions (a)	$ 138,946	$ 111,700
Interest (b)	24,634	32,900
Guarantees (net of estimated recoveries) (c)	8,297	5,700
Risk Premium (d)	7,240	12,500
	$ 179,117	$ 162,800

As at March 31, 2001, the outstanding Alberta Student Loans issued by the financial institutions to Alberta students amounted to $438 million (2000 - $410 million). The Government fully guarantees $99 million (2000 - $57 million) of these outstanding loans. The authorized guarantee limit set by Order in Council for loans issued under the Student Loan Act is $400 million.

The student loans result in a liability to the government for remissions, interest, guarantees and risk premium. This liability is recognized in the year the financial institutions issue loans and is re-evaluated each year to reflect changes in assumptions or new information.

(a) Remissions are a debt control instrument payable on Alberta Student Loans, to students who apply and have completed their studies and have assumed a total combined indebtedness of Canada and Alberta Student Loans exceeding established debt limits. In determining the liability for remissions, assumptions were made regarding the percentage of students applying for remission and the maximum debt limit. Changes in these assumptions could materially impact the calculation of the liability for remissions.

(b) Interest is paid at a variable rate based on prime on Alberta Student Loans while the students are in school. Interest relief is provided to students who have completed their studies and who meet certain requirements whereby the Government pays all or a portion of the interest on the Alberta Student Loan. Changes in assumptions regarding future interest rates will impact the liability for interest. The impact of a 1% interest rate change on the interest liability is estimated to be $3 million.

(c) The liability for guarantees is an estimate of the amount of guaranteed Alberta Student Loans which will go into default, less the amount that will subsequently be recovered from students. The key assumptions used to determine this liability are the default and recovery rates.

(d) A risk premium ranging from 5 to 8% on Alberta Student Loans is paid to financial institutions six months after students complete their studies. This premium eliminates the need for the government to provide further loan guarantees on most student loans outstanding.

Schedule 7

Salary and Benefits Disclosure

	2001			2000
	Salary [1]	Benefits [2] and Allowances	Total	Total
Deputy Minister [3]	$ 164,740	$ 41,098	$ 205,838	$ 181,395
Executives:				
Assistant Deputy Minister				
Basic Learning Division	123,125	27,088	150,213	130,755
Assistant Deputy Minister				
Adult Learning Division	116,217	25,283	141,500	125,117
Assistant Deputy Minister				
Information and Strategic Services Division	119,107	26,588	145,695	126,918
Assistant Deputy Minister				
Corporate Services Division [4]	117,372	34,418	151,790	129,935
Assistant Deputy Minister				
System Improvement and Reporting Division	121,988	25,991	147,979	124,702
Executive Director				
Apprenticeship and Industry Training Division [4]	102,270	19,208	121,478	112,270
	$ 864,819	$ 199,674	$ 1,064,493	$ 931,092

The presentation format has changed with prospective application from April 1, 2000. Under the new format, the total salary and benefits relating to a position are disclosed. Comparatives have not been restated and show the salary and benefits of the last incumbent at March 31, 2000.

(1) Salary includes regular base pay, bonuses, overtime and lump sum payments.
(2) Benefits and allowances include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, WCB premiums, professional memberships and tuition fees.
(3) Automobile provided, no dollar amount included in benefits and allowances figures.
(4) Benefits and allowances includes vacation payouts to the Assistant Deputy Minister – Corporate Services Division of $8,149 (2000 - $0) and the Executive Director – Apprenticeship and Industry Training Division of $0 (2000 - $5,044).

Schedule 8

Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations at the amount of consideration agreed upon between the related parties.

	(in thousands)	
	2001	2000
Revenues:		
Internal Government Transfers		
- Lottery Fund	$ 89,300	$ 24,629
- Alberta Heritage Scholarship Fund	18,287	17,234
	$ 107,587	$ 41,863
Expenses:		
Internal Government Transfers		
- Innovation and Science	$ 1,000	$ -
Expenses - Directly Incurred		
Supplies and Services from Other Ministries	$ 3,920	$ 2,537
Capital Assets Transferred	$ 30	$ 46,125
Receivable from Related Parties	$ 2	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Schedule 8

Related Party Transactions (Continued)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 9.

	(in thousands)	
	2001	2000
Expenses - Incurred by Others		
Accommodation	$ 10,446	$ 9,727
Legal Services	215	318
	$ 10,661	$ 10,045

Schedule 9

Allocated Costs

(in thousands)

Program	2001								2000
	Expenses [1]	Expenses - Incurred by Others		Valuation Adjustments				Total Expenses	Total Expenses
		Accommodation Costs	Legal Services	Vacation Pay	Doubtful Accounts	Teachers' Pension	Provision for Student Loans		
Ministry Support Services	$ 28,874	$ 2,308	$ 215	$ 141	$ -	$ -	$ -	$ 31,538	$ 30,088
Support for Basic Learning	2,188,803	4,922		242	63	28,040		2,222,070	2,029,708
Support for Adult Learning	995,863	2,588		109				998,560	998,597
Support to Adult Learners	48,209	628		58			76,519	125,414	121,086
	$ 3,261,749	$ 10,446	$ 215	$ 550	$ 63	$ 28,040	$ 76,519	$ 3,377,582	$ 3,179,479

(1) Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments

ALBERTA SCHOOL FOUNDATION FUND

FINANCIAL STATEMENTS

MARCH 31, 2001

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Changes in Financial Position

Notes to the Financial Statements

AUDITOR GENERAL
Alberta

AUDITOR'S REPORT

To the Minister of Learning

I have audited the statement of financial position of the Alberta School Foundation Fund as at March 31, 2001 and the statement of operations and the changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Management has established an allowance for assessment adjustments and appeals that is not in accordance with Canadian generally accepted accounting principles since it includes $27 million relating to amounts that are not liabilities of the Fund at March 31, 2001. Had the allowance been reduced to exclude amounts that are not liabilities, the school property tax revenue for the year ended March 31, 2001 and net assets at March 31, 2001 would each have been increased by $27 million. Further, the notes to the financial statements would have disclosed the existence of appeals whose outcome was not capable of being estimated.

In my opinion, except for the overstatement of the allowance for assessment appeals and adjustments described above, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2001 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
July 30, 2001

ALBERTA SCHOOL FOUNDATION FUND
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2001

	(in thousands)		
	2001		2000
	Budget (Note 6)	Actual	Actual
Revenues:			
School Property Taxes	$ 1,157,533	$ 1,151,175	$ 1,128,263
Investment Income	1,000	1,212	1,172
	1,158,533	1,152,387	1,129,435
Expenses:			
Payments to School Boards	1,150,533	1,117,421	1,136,183
Interest	8,000	5,380	3,992
	1,158,533	1,122,801	1,140,175
Net Operating Results	$ -	$ 29,586	$ (10,740)

The accompanying notes are part of these financial statements.

ALBERTA SCHOOL FOUNDATION FUND
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2001

	(in thousands)	
	2001	2000
Assets		
Cash (Note 3)	$ 109,306	$ 53,885
Requisitions Receivable	1,612	8,573
	$ 110,918	$ 62,458
Liabilities		
Accounts Payable and Accrued Liabilities	$ 729	$ 22,035
Interest Payable on Advances from General Revenues (Notes 4 and 5)	893	1,455
Unearned Revenue	30,920	-
Allowance for Assessment Adjustments and Appeals	39,062	29,240
	71,604	52,730
Net Assets		
Net Assets, Beginning of Year	9,728	20,468
Net Operating Results	29,586	(10,740)
Net Assets, End of Year	39,314	9,728
	$ 110,918	$ 62,458

The accompanying notes are part of these financial statements.

ALBERTA SCHOOL FOUNDATION FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2001

	(in thousands)	
	2001	2000
Operating Transactions		
Net Operating Results	$ 29,586	$ (10,740)
Decrease (Increase) in Requisitions Receivable	6,961	(3,204)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(21,306)	19,523
(Decrease) Increase in Interest Payable	(562)	1,387
Increase (Decrease) in Unearned Revenue	30,920	-
Increase (Decrease) in Allowance for Assessment Adjustments and Appeals	9,822	9,358
Net Cash Provided (Used)	55,421	16,324
Cash at Beginning of Year	53,885	37,561
Cash at End of Year	$ 109,306	$ 53,885

The accompanying notes are part of these financial statements.

ALBERTA SCHOOL FOUNDATION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2001

NOTE 1 AUTHORITY AND PURPOSE

The Alberta School Foundation Fund (the Fund) operates under the authority of the School Act, Statutes of Alberta 1988, chapter S-3.1. The Fund was established by section 51 of the School Amendment Act, 1994, Statutes of Alberta 1994, chapter 29.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose is to provide funding to school boards that is based on an equal amount per eligible student.

NOTE 2 SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

These financial statements are prepared in accordance with the following accounting policies that have been established by government. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Reporting Entity

The reporting entity is the Alberta School Foundation Fund, which is part of the Ministry of Learning and for which the Minister of Learning is accountable. The other entity reporting to the Minister is the Department of Learning. The activities of this organization are not included in these financial statements.

The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

NOTE 2 SIGNIFICANT ACCOUNTING AND REPORTING POLICIES (CONTINUED)

(a) Reporting Entity (continued)

Opted out separate school boards, which have passed a resolution pursuant to section 157(2) of the School Act, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts are not reflected in these financial statements. However, these financial statements include payments of $135,113,000 (2000 - $94,801,000) to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting.

Expenses

Expenses are those costs the Fund has primary responsibility and accountability for, as reflected in the government's budget documents.

Assets

Financial assets of the Fund includes financial claims such as requisitions receivable. The fair values of the financial assets are estimated to approximate their book values. Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Liabilities

Liabilities include all financial claims payable by the Fund at fiscal year end. They include the Fund's estimate of future payments for property assessment appeals and adjustments.

The fair values of payables and the allowance for assessment adjustments and appeals are estimated to approximate their book values.

NOTE 2 SIGNIFICANT ACCOUNTING AND REPORTING POLICIES (CONTINUED)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty

The allowance for assessment adjustments and appeals amounting to $39,062,000 (2000 - $29,240,000) is subject to measurement uncertainty. Measurement uncertainty exists when there is a variance between the recognized amount and another reasonably possible amount. The allowance represents management's best estimate of property assessment appeals and adjustments, based on discussions with the Ministry of Municipal Affairs, historical trends, and changes in the equalized assessment process. Actual events may vary materially from the amount of the allowance.

Net Assets

Net assets are restricted by section 159.1(1) of the School Act in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments.

NOTE 3 CASH

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (the Trust Fund) of the Province of Alberta. The Trust Fund is managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the daily cash balance at the average rate of earnings of the Trust Fund, which varies depending on prevailing market interest rates.

NOTE 4 INTEREST PAYABLE ON ADVANCES FROM GENERAL REVENUES

Under the provisions of the Financial Administration Act, the Fund receives monthly advances from the General Revenues to make payments to school boards in accordance with section 159.1 of the School Act. The Fund repays the advances as monies are received from municipalities.

The Fund pays interest on the advances at the appropriate bankers' acceptance rate less 0.05%. Interest is calculated on a prorata basis for the number of days the advances are outstanding.

NOTE 5 RELATED PARTY TRANSACTIONS

Operating costs incurred in the administration of the Fund have been borne by other ministries and are not reflected in these financial statements. The Fund is prohibited from paying administration costs under section 159.1(1.1) of the School Act.

The Fund incurred interest costs of $5,365,000 (2000 - $3,992,000) on funds advanced from the General Revenues and has interest payable on advances from General Revenues of $893,000 (2000 - $1,455,000).

NOTE 6 BUDGET

The budget amounts shown in these financial statements are from the 2000-01 Government and Lottery Fund Estimates approved May 5, 2000.

NOTE 7 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Deputy Minister and the Senior Financial Officer.

STATEMENT OF REMISSIONS, COMPROMISES AND WRITE-OFFS FOR THE YEAR ENDED MARCH 31, 2001

The following statement has been prepared pursuant to Section 28 of the Financial Administration Act. This statement includes all remissions, compromises and write-offs made or approved during the fiscal period.

	(in thousands)
Remissions under Section 26 of the Financial Administration Act:	
Total remissions	$ -
Compromises under Section 27 of the Financial Administration Act:	
Total compromises	$ -
Write-offs	
Implemented Guarantees, Indemnities, Loans and Advances Student Loan Act	$ 438
Department Accounts Receivable	5
Total write-offs	$ 443
Total remissions, compromises and write-offs	$ 443

STATEMENT OF GUARANTEES AND INDEMNITIES GIVEN BY THE CROWN AND PROVINCIAL CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2001

The following has been prepared pursuant to section 76 of the Financial Administration Act. The statement summarizes the amounts of all guarantees given by the Crown through the Ministry of Learning under the Student Loan Act for the year ended March 31, 2001, the amounts paid as a result of liability under guarantees, and the amounts recovered on debts owing as a result of payments under guarantees.

	(in thousands)		
	Amount of Guarantee	Payments	Recoveries
Crown Guarantees	$ 55,657	$ 3,477	$ 1,065

UNAUDITED SUMMARY
OF FINANCIAL STATEMENTS

Contents:

Summary of Colleges

Summary of Technical Institutes

Summary of Universities

Summary of The Banff Centre for Continuing Education

Summary of School Jurisdictions

Audited financial statements are available on Learning's website:

Post-secondary institutions: http://www.learning.gov.ab.ca/PSFS/CIUFS.asp

School jurisdictions: http://www.learning.gov.ab.ca/funding/afs/

SUMMARY OF COLLEGES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2000

(in thousands)

	Alberta College of Art and Design	Bow Valley College	Fairview College	Grande Prairie Regional College
Revenue:				
Grants	$ 6,755	$ 12,243	$ 11,896	$ 14,160
Sales, rentals and services	127	-	1,986	2,008
Tuition and related fees	2,964	4,808	1,749	4,947
Education contracts and contract programs	-	5,228	479	1,250
Investment income	170	207	1,065	340
Donations and contributions	309	155	136	718
Amortization of deferred capital contributions	792	633	1,317	1,442
Ancillary services	689	798	-	-
Miscellaneous revenue	30	-	-	-
	11,836	24,072	18,628	24,865
Expenses:				
Salaries, wages and benefits	6,419	16,032	9,135	15,268
Instruction and institutional support	-	-	-	-
Academic support, student services and computing services	-	-	-	-
Supplies and services	2,888	5,875	4,220	5,371
Amortization of capital assets	904	1,017	1,896	2,157
Maintenance, utilities and property tax	-	-	709	527
Facilities cost	-	-	-	-
Scholarships and bursaries	77	116	72	172
Other	706	404	629	656
Pension valuation adjustment	-	-	-	-
Loss/(gain) on disposal of capital assets	24	-	-	(7)
	11,018	23,444	16,661	24,144
Excess Revenue over Expenses	$ 818	$ 628	$ 1,967	$ 721
Changes in Financial Position				
Cash generated by operations	$ 1,440	$ 986	$ 2,331	$ 1,518
Cash generated (used by) investing activities	(979)	(23,151)	(3,375)	(2,846)
Cash generated by financing activities	1,204	22,143	788	624
Net sources (uses) of cash equivalents during year	1,665	(22)	(256)	(704)
Cash and cash equivalents at the beginning of the year, net of bank indebtedness	248	1,709	1,209	1,177
Cash and cash equivalents at the end of the year, net of bank indebtedness	$ 1,913	$ 1,687	$ 953	$ 473

SUMMARY OF COLLEGES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2000

(in thousands)

	Grant MacEwan College	Keyano College	Lakeland College	Lethbridge Community College
Revenue:				
Grants	$ 33,889	$ 17,913	$ 18,327	$ 19,550
Sales, rentals and services	11,061	3,546	3,764	5,049
Tuition and related fees	26,196	3,501	3,856	11,496
Education contracts and contract programs	3,916	689	294	1,623
Investment income	2,807	351	985	458
Donations and contributions	756	564	156	300
Amortization of deferred capital contributions	3,840	2,367	2,209	3,057
Ancillary services	-	-	-	-
Miscellaneous revenue	-	-	-	-
	82,465	28,931	29,591	41,533
Expenses:				
Salaries, wages and benefits	48,530	-	14,993	26,577
Instruction and institutional support	-	18,244	-	-
Academic support, student services and computing services	-	3,706	-	-
Supplies and services	16,619	-	8,744	6,975
Amortization of capital assets	5,676	2,559	3,263	3,412
Maintenance, utilities and property tax	1,829	-	1,025	908
Facilities cost	-	-	-	-
Scholarships and bursaries	496	-	132	86
Other	4,091	1,999	663	2,951
Pension valuation adjustment	-	-	-	-
Loss/(gain) on disposal of capital assets	-	284	-	-
	77,241	26,792	28,820	40,909
Excess Revenue over Expenses	$ 5,224	$ 2,139	$ 771	$ 624
Changes in Financial Position				
Cash generated by operations	$ 10,190	$ 3,279	$ 1,826	$ 2,424
Cash generated (used by) investing activities	(10,935)	(4,614)	(1,461)	(2,670)
Cash generated by financing activities	8,778	474	139	1,806
Net sources (uses) of cash equivalents during year	8,033	(861)	504	1,560
Cash and cash equivalents at the beginning of the year, net of bank indebtedness	12,770	1,348	11,529	2,312
Cash and cash equivalents at the end of the year, net of bank indebtedness	$ 20,803	$ 487	$ 12,033	$ 3,872

SUMMARY OF COLLEGES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2000

(in thousands)

	Medicine Hat College	Mount Royal College	NorQuest College	Northern Lakes College
Revenue:				
Grants	$ 12,401	$ 35,808	$ 15,612	$ 15,225
Sales, rentals and services	2,112	8,310	1,737	1,005
Tuition and related fees	7,365	19,116	5,971	3,453
Education contracts and contract programs	-	13,687	1,792	415
Investment income	501	3,070	460	371
Donations and contributions	281	927	15	69
Amortization of deferred capital contributions	1,237	3,827	800	715
Ancillary services	-	-	-	-
Miscellaneous revenue	-	-	-	493
	23,897	84,745	26,387	21,746
Expenses:				
Salaries, wages and benefits	13,779	51,304	17,290	11,448
Instruction and institutional support	-	-	-	-
Academic support, student services and computing services	-	-	-	-
Supplies and services	6,240	20,808	3,481	5,335
Amortization of capital assets	2,121	6,295	1,127	1,204
Maintenance, utilities and property tax	437	2,201	901	1,086
Facilities cost	-	-	1,456	698
Scholarships and bursaries	229	416	10	52
Other	959	2,669	1,019	709
Pension valuation adjustment	-	-	-	-
Loss/(gain) on disposal of capital assets	-	-	-	(178)
	23,765	83,693	25,284	20,354
Excess Revenue over Expenses	$ 132	$ 1,052	$ 1,103	$ 1,392
Changes in Financial Position				
Cash generated by operations	$ 736	$ 8,641	$ 554	$ 980
Cash generated (used by) investing activities	(1,292)	(6,087)	(18,263)	(26,956)
Cash generated by financing activities	1,697	4,770	16,367	26,706
Net sources (uses) of cash equivalents during year	1,141	7,324	(1,342)	730
Cash and cash equivalents at the beginning of the year, net of bank indebtedness	876	13,860	5,399	5,501
Cash and cash equivalents at the end of the year, net of bank indebtedness	$ 2,017	$ 21,184	$ 4,057	$ 6,231

SUMMARY OF COLLEGES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2000

(in thousands)

	Olds College	Portage College	Red Deer College
Revenue:			
Grants	$ 15,396	$ 11,580	$ 20,731
Sales, rentals and services	4,665	1,327	1,103
Tuition and related fees	4,455	1,928	10,570
Education contracts and contract programs	-	1,033	1,580
Investment income	1,222	212	564
Donations and contributions	798	61	810
Amortization of deferred capital contributions	1,716	537	1,728
Ancillary services	-	-	4,789
Miscellaneous revenue	-	127	-
	28,252	16,805	41,875
Expenses:			
Salaries, wages and benefits	15,038	9,281	25,366
Instruction and institutional support	-	-	-
Academic support, student services and computing services	-	-	-
Supplies and services	7,528	4,191	9,792
Amortization of capital assets	2,638	750	3,077
Maintenance, utilities and property tax	855	522	1,179
Facilities cost	-	496	-
Scholarships and bursaries	153	41	349
Other	1,980	-	1,953
Pension valuation adjustment	(182)	-	-
Loss/(gain) on disposal of capital assets	32	-	-
	28,042	15,281	41,716
Excess Revenue over Expenses	$ 210	$ 1,524	$ 159
Changes in Financial Position			
Cash generated by operations	$ 1,856	$ 1,860	$ 3,052
Cash generated (used by) investing activities	(2,950)	(31,116)	(4,797)
Cash generated by financing activities	1,458	30,701	3,728
Net sources (uses) of cash equivalents during year	364	1,445	1,983
Cash and cash equivalents at the beginning of the year, net of bank indebtedness	2,995	2,606	4,224
Cash and cash equivalents at the end of the year, net of bank indebtedness	$ 3,359	$ 4,051	$ 6,207

SUMMARY OF COLLEGES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2000

(in thousands)

	2000 Totals	1999 Totals	2000 Budget
Revenue:			
Grants	$ 261,486	$ 249,130	$ 249,901
Sales, rentals and services	47,800	46,166	46,962
Tuition and related fees	112,375	96,568	104,246
Education contracts and contract programs	31,986	29,505	26,070
Investment income	12,783	8,843	4,832
Donations and contributions	6,055	5,462	3,976
Amortization of deferred capital contributions	26,217	26,235	23,360
Ancillary services	6,276	5,636	5,359
Miscellaneous revenue	650	1,398	651
	505,628	468,943	465,357
Expenses:			
Salaries, wages and benefits	280,460	266,311	273,285
Instruction and institutional support	18,244	18,328	17,139
Academic support, student services and computing services	3,706	3,667	4,060
Supplies and services	108,067	98,548	98,100
Amortization of capital assets	38,096	36,804	31,834
Maintenance, utilities and property tax	12,179	10,982	11,288
Facilities cost	2,650	3,225	2,442
Scholarships and bursaries	2,401	1,891	1,467
Other	21,388	20,273	21,777
Pension valuation adjustment	(182)	51	-
Loss/(gain) on disposal of capital assets	155	(208)	282
	487,164	459,872	461,674
Excess Revenue over Expenses	$ 18,464	$ 9,071	$ 3,683
Changes in Financial Position			
Cash generated by operations	$ 41,673	$ 23,913	
Cash generated (used by) investing activities	(141,492)	(33,098)	
Cash generated by financing activities	121,383	14,173	
Net sources (uses) of cash equivalents during the year	21,564	4,988	
Cash and cash equivalents at the beginning of the year, net of bank indebtedness	67,763	62,775	
Cash and cash equivalents at the end of the year, net of bank indebtedness	$ 89,327	$ 67,763	

SUMMARY OF COLLEGES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2000

(in thousands)

	Alberta College of Art and Design	Bow Valley College	Fairview College	Grand Prairie Regional College
Assets				
Current:				
Cash and short-term investments	$ 1,913	$ 1,687	$ 953	$ 473
Accounts receivable	153	2,288	482	918
Inventories	390	231	462	229
Prepaid expenses and deposits	-	118	61	28
Total Current	2,456	4,324	1,958	1,648
Investments	2,223	2,122	10,743	5,741
Capital assets	8,138	23,737	19,375	35,890
Other assets	-	-	-	-
Total Assets	$ 12,817	$ 30,183	$ 32,076	$ 43,279
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	644	1,329	779	663
Accrued vacation pay	543	1,440	762	1,055
Unearned revenue	-	393	164	155
Deferred contribution	548	1,099	2,158	645
Other Current Liabilities	95	105	-	153
Total Current Liabilities	1,830	4,366	3,863	2,671
Long-Term:				
Pension obligations	-	-	-	-
Deferred contributions	-	-	-	-
Deferred capital contributions	879	475	-	561
Unamortized deferred capital contributions	7,378	20,505	13,132	33,152
Other long-term liabilities	-	15	546	579
Total Long-Term Liabilities	8,257	20,995	13,678	34,292
Net Assets:				
Endowments	1,252	-	1,724	2,283
Investment in capital assets	761	3,112	6,244	2,035
Internally restricted	501	1,647	6,103	1,034
Unrestricted	216	63	464	964
Total Net Assets	2,730	4,822	14,535	6,316
Total Liabilities and Net Assets	$ 12,817	$ 30,183	$ 32,076	$ 43,279

SUMMARY OF COLLEGES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2000

(in thousands)

	Grant MacEwan College	Keyano College	Lakeland College	Lethbridge Community College
Assets				
Current:				
Cash and short-term investments	$ 20,803	$ 487	$ 12,033	$ 5,923
Accounts receivable	2,075	1,034	1,235	1,229
Inventories	1,287	202	700	632
Prepaid expenses and deposits	281	62	110	219
Total Current	24,446	1,785	14,078	8,003
Investments	20,061	7,117	2,295	4,721
Capital assets	133,396	50,271	57,261	36,412
Other assets	-	-	19	265
Total Assets	$ 177,903	$ 59,173	$ 73,653	$ 49,401
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ 2,051
Accounts payable and accrued liabilities	6,792	956	1,194	720
Accrued vacation pay	2,937	1,356	1,207	630
Unearned revenue	2,892	365	534	847
Deferred contribution	5,788	1,805	2,288	3,048
Other current liabilities	113	46	-	-
Total Current Liabilities	18,522	4,528	5,223	7,296
Long-Term:				
Pension obligations	-	-	-	-
Deferred contributions	-	-	-	-
Deferred capital contributions	1,199	-	-	276
Unamortized deferred capital contributions	98,342	28,727	46,837	30,960
Other long-term liabilities	6,287	103	-	-
Total Long-Term Liabilities	105,828	28,830	46,837	31,236
Net Assets:				
Endowments	9,642	845	1,295	2,807
Investment in capital assets	32,071	21,395	10,424	5,452
Internally restricted	802	-	9,874	2,527
Unrestricted	11,038	3,575	-	83
Total Net Assets	53,553	25,815	21,593	10,869
Total Liabilities and Net Assets	$ 177,903	$ 59,173	$ 73,653	$ 49,401

SUMMARY OF COLLEGES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2000

(in thousands)

	Medicine Hat College	Mount Royal College	NorQuest College	Northern Lakes College
Assets				
Current:				
Cash and short-term investments	$ 2,017	$ 21,184	$ 4,057	$ 6,231
Accounts receivable	503	1,588	1,217	703
Inventories	274	631	119	103
Prepaid expenses and deposits	125	618	136	54
Total Current	2,919	24,021	5,529	7,091
Investments	6,176	18,500	4,234	1,189
Capital assets	22,978	68,788	18,078	30,198
Other assets	-	-	-	-
Total Assets	$ 32,073	$ 111,309	$ 27,841	$ 38,478
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	611	3,392	1,045	750
Accrued vacation pay	406	3,246	1,812	1,623
Unearned revenue	435	3,231	556	87
Deferred contribution	890	7,692	664	1,503
Other current liabilities	-	1,384	-	11
Total Current Liabilities	2,342	18,945	4,077	3,974
Long-Term:				
Pension obligations	-	-	-	-
Deferred contributions	-	4,876	-	-
Deferred capital contributions	1,299	1,697	1,193	823
Unamortized deferred capital contributions	16,921	61,528	14,290	27,325
Other long-term liabilities	-	361	-	-
Total Long-Term Liabilities	18,220	68,462	15,483	28,148
Net Assets:				
Endowments	1,905	8,487	245	45
Investment in capital assets	6,056	6,774	3,788	2,872
Internally restricted	2,206	6,079	3,930	-
Unrestricted	1,344	2,562	318	3,439
Total Net Assets	11,511	23,902	8,281	6,356
Total Liabilities and Net Assets	$ 32,073	$ 111,309	$ 27,841	$ 38,478

SUMMARY OF COLLEGES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2000

(in thousands)

	Olds College	Portage College	Red Deer College	2000 Totals	1999 Totals
Assets					
Current:					
Cash and short-term investments	$ 3,359	$ 4,051	$ 6,207	$ 91,378	$ 72,039
Accounts receivable	1,383	341	3,215	18,364	20,261
Inventories	385	133	354	6,132	5,771
Prepaid expenses and deposits	-	102	159	2,073	2,119
Total Current	5,127	4,627	9,935	117,947	100,190
Investments	5,652	92	5,217	96,083	81,438
Capital assets	30,105	32,580	42,540	609,747	520,765
Other assets	-	-	920	1,204	2,167
Total Assets	$ 40,884	$ 37,299	$ 58,612	$ 824,981	$ 704,560
Liabilities and Net Assets					
Current:					
Bank indebtedness	$ -	$ -	$ -	$ 2,051	$ 4,276
Accounts payable and accrued liabilities	1,237	335	3,512	23,959	20,086
Accrued vacation pay	1,250	1,045	2,327	21,639	19,705
Unearned revenue	853	63	1,134	11,709	11,550
Deferred contribution	1,043	1,145	2,700	33,016	25,145
Other current liabilities	102	-	353	2,362	2,490
Total Current Liabilities	4,485	2,588	10,026	94,736	83,252
Long-Term:					
Pension obligations	-	-	-	-	4,193
Deferred contributions	-	-	-	4,876	5,557
Deferred capital contributions	814	43	-	9,259	23,288
Unamortized deferred capital contributions	18,401	31,126	25,804	474,428	382,789
Other long-term liabilities	3,494	-	3,311	14,696	5,907
Total Long-Term Liabilities	22,709	31,169	29,115	503,259	421,734
Net Assets:					
Endowments	3,898	50	4,494	38,972	35,906
Investment in capital assets	8,108	1,454	13,993	124,539	115,257
Internally restricted	1,684	245	984	37,616	31,302
Unrestricted	-	1,793	-	25,859	17,109
Total Net Assets	13,690	3,542	19,471	226,986	199,574
Total Liabilities and Net Assets	$ 40,884	$ 37,299	$ 58,612	$ 824,981	$ 704,560

SUMMARY OF TECHNICAL INSTITUTES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2000

(in thousands)

	Northern Alberta Institute of Technology	Southern Alberta Institute of Technology	2000 Totals	1999 Totals	2000 Budget
Revenue:					
Grants	$ 73,703	$ 60,724	$ 134,427	$ 128,778	$ 136,508
Earned revenue programs	18,361	25,957	44,318	42,570	45,298
Tuition and related fees	17,275	18,083	35,358	29,258	34,326
Donations and fund raising	1,066	1,205	2,271	1,336	2,500
Ancillary services	12,255	11,455	23,710	22,414	22,888
Sales, rentals and services	2,198	5,749	7,947	5,634	5,760
Investment income	4,018	3,189	7,207	4,988	4,833
Amortization of deferred capital contributions	5,206	5,902	11,108	21,638	11,753
	134,082	132,264	266,346	256,616	263,866
Expenses:					
Salaries, wages and benefits	86,905	83,858	170,763	161,233	171,302
Supplies and services	32,023	23,950	55,973	50,600	56,241
Utilities	3,740	3,791	7,531	6,747	7,334
Facility rentals	551	-	551	391	379
Scholarships and bursaries	531	1,205	1,736	964	1,000
Repairs and maintenance	-	6,514	6,514	5,074	7,686
Pension adjustment	-	(984)	(984)	176	-
Capital amortization	9,448	13,830	23,278	19,556	17,592
Adjustment to carrying value of capital assets related to property exchange	-	-	-	7,624	-
Loss on disposal of capital assets	3	7	10	181	-
	133,201	132,171	265,372	252,546	261,534
Excess Revenue over Expenses	$ 881	$ 93	$ 974	$ 4,070	$ 2,332
Changes in Financial Position					
Cash generated by operations	$ 1,142	$ 18,672	$ 19,814	$ 7,648	
Cash generated (used by) by investing activities	(7,501)	(91,448)	(98,949)	(38,523)	
Cash generated by financing activities	9,020	80,096	89,116	16,340	
Net increase (uses) of cash equivalents during year	2,661	7,320	9,981	(14,535)	
Cash and cash equivalents at the beginning of the year, net of bank indebtedness	564	4,760	5,324	19,859	
Cash and cash equivalents at the end of the year, net of bank indebtedness	$ 3,225	$ 12,080	$ 15,305	$ 5,324	

SUMMARY OF TECHNICAL INSTITUTES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2000

(in thousands)

	Northern Alberta Institute of Technology	Southern Alberta Institute of Technology	2000 Totals	1999 Totals
Assets				
Current:				
Cash & short-term investment	$ 4,801	$ 12,080	$ 16,881	$ 5,958
Accounts receivable	5,219	10,244	15,463	9,537
Inventories	3,236	1,465	4,701	4,784
Prepaid expenses	427	321	748	639
Total Current	13,683	24,110	37,793	20,918
Investments	34,089	92,915	127,004	83,716
Capital assets	142,354	126,859	269,213	237,875
Long-term receivable	-	1,035	1,035	-
Total Assets	$ 190,126	$ 244,919	$ 435,045	$ 342,509
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ 1,576	$ -	$ 1,576	$ 634
Accounts payable & accrued liabilities	10,414	20,976	31,390	19,731
Accrued vacation pay	8,631	6,521	15,152	14,975
Unearned revenue	4,961	6,257	11,218	9,466
Deferred salary plans	-	151	151	149
Deferred contribution	1,970	5,240	7,210	5,957
Current portion of long-term debt	-	365	365	-
Current portion of long-term leases	272	80	352	554
Total Current Liabilities	27,824	39,590	67,414	51,466
Long-Term:				
Debt (mortgages)	-	66,135	66,135	-
Deferred capital contributions	7,180	7,743	14,923	11,854
Long-term leases	604	313	917	1,271
Pension obligations	173	-	173	2,404
Unamortized deferred capital contribution	76,958	55,924	132,882	124,705
Total Long-Term	84,915	130,115	215,030	140,234
Net Assets:				
Endowments	5,395	6,581	11,976	10,959
Internally restricted	2,421	7,841	10,262	22,992
Invested in capital assets	64,520	60,792	125,312	111,345
Unrestricted net assets	5,051	-	5,051	5,513
Total Net Assets	77,387	75,214	152,601	150,809
Total Liabilities and Net Assets	$ 190,126	$ 244,919	$ 435,045	$ 342,509

SUMMARY OF UNIVERSITIES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2001

(in thousands)

	Universities				2001	2000	2001
	Alberta	Calgary	Lethbridge	Athabasca	Totals	Totals	Budget
Revenue:							
Grants	$401,899	$ 242,857	$ 40,887	$ 16,978	$ 702,621	$ 637,742	$ 634,492
Tuition and related fees	116,245	86,878	23,037	22,433	248,593	226,246	242,747
Non-credit and related fees	-	13,597	-	-	13,597	11,675	12,217
Donations and contributions	15,192	56,041	952	408	72,593	67,109	57,508
Investment income	44,569	52,905	3,887	851	102,212	72,968	28,331
Royalty income	8,412	-	-	-	8,412	1,664	-
Sales, rentals and services	110,507	59,817	8,208	4,352	182,884	158,628	65,864
Amortization of deferred capital contribution	34,645	43,172	4,564	1,337	83,718	83,855	88,032
Miscellaneous revenue	-	-	2,443	25	2,468	2,305	195,318
	731,469	555,267	83,978	46,384	1,417,098	1,262,192	1,324,509
Expense:							
Salaries	384,033	259,681	43,097	28,444	715,255	658,890	710,228
Employee benefits	62,169	36,897	7,516	-	106,582	104,284	95,806
Materials, supplies and services	126,137	73,049	8,668	11,905	219,759	183,685	267,593
Maintenance, utilities and property tax	46,672	30,723	2,258	280	79,933	64,108	29,943
Scholarships and bursaries	42,000	16,323	1,436	125	59,884	49,525	19,579
Travel	-	17,031	2,202	3,398	22,631	18,956	18,076
Cost of goods sold	-	16,735	2,584	-	19,319	18,674	18,034
Interest/financing	6,027	2,092	421	-	8,540	6,578	3,944
Amortization of capital assets	61,670	57,833	8,483	3,031	131,017	125,974	124,880
Loss/(gain) on disposal of capital assets	-	-	15	-	15	60	-
	728,708	510,364	76,680	47,183	1,362,935	1,230,734	1,288,083
Excess Revenue over Expenses	$ 2,761	$ 44,903	$ 7,298	$ (799)	$ 54,163	$ 31,458	$ 36,426
Changes in Financial Position							
Cash generated by operations	$ 76,599	$ 71,189	$ 17,330	$ 4,073	$ 169,191	$ 119,876	
Cash generated (used by) investing activities	(153,853)	(143,458)	(34,186)	(5,179)	(336,676)	(274,406)	
Cash generated by financing activities	130,640	86,651	21,538	1,795	240,624	230,091	
Net sources (uses) of cash equivalents during year	53,386	14,382	4,682	689	73,139	75,561	
Cash and short term investments at the beginning of the year, net of bank indebtedness	101,984	148,787	5,508	8,767	265,046	189,485	
Cash and short term investments at the end of the year, net of bank indebtedness	$155,370	$ 163,169	$ 10,190	$ 9,456	$ 338,185	$ 265,046	

SUMMARY OF UNIVERSITIES
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2001

(in thousands)

	Universities				2001	2000
	Alberta	Calgary	Lethbridge	Athabasca	Totals	Totals
Assets						
Current:						
Cash & short-term investments	$ 167,580	$ 163,169	$ 10,190	$ 9,456	$ 350,395	$ 274,729
Accounts receivable	75,017	49,119	3,913	2,444	130,493	92,281
Inventories	-	5,464	490	3,002	8,956	8,365
Prepaid expenses and deposits	-	1,436	432	454	2,322	2,500
Other	10,068	-	-	-	10,068	10,221
Total Current	252,665	219,188	15,025	15,356	502,234	388,096
Investments	532,382	331,803	52,417	6,852	923,454	855,477
Capital assets and collections	780,407	490,881	156,405	21,281	1,448,974	1,311,298
Other assets	-	-	550	666	1,216	925
Total Assets	$ 1,565,454	$ 1,041,872	$ 224,397	$ 44,155	$ 2,875,878	$ 2,555,796
Liabilities and Net Assets						
Current:						
Bank indebtedness	$ 12,210	$ -	$ -	$ -	$ 12,210	$ 9,683
Accounts payable & accrued liabilities	62,988	56,926	9,452	1,693	131,059	103,855
Current portion of employee benefit liabilities	36,001	-	2,504	3,755	42,260	37,570
Deferred revenue	12,053	12,958	2,622	6,995	34,628	29,192
Deferred contributions	125,561	108,639	10,431	1,639	246,270	195,868
Current portion of long-term liabilities	1,960	3,050	1,756	429	7,195	6,038
Total Current Liabilities	250,773	181,573	26,765	14,511	473,622	382,206
Long-Term:						
Employee benefit liabilities	47,174	-	2,366	-	49,540	50,523
Deferred contributions	60,000	-	-	-	60,000	40,000
Deferred capital contributions	1,672	54,320	7,975	13,038	77,005	117,966
Unamortized deferred capital contributions	475,380	339,514	85,189	-	900,083	806,156
Long-term debt	55,603	-	6,997	-	62,600	35,927
Other long-term liabilities	-	28,666	2,355	200	31,221	16,679
Total Long-Term Liabilities	639,829	422,500	104,882	13,238	1,180,449	1,067,251
Net Assets:						
Endowments	462,644	255,906	9,585	1,089	729,224	651,432
Investment in capital assets	250,086	122,974	63,951	8,280	445,291	437,526
Internally restricted	-	58,393	10,263	5,763	74,419	26,740
Unrestricted	(37,878)	526	8,951	1,274	(27,127)	(9,359)
Total Net Assets	674,852	437,799	92,750	16,406	1,221,807	1,106,339
Total Liabilities and Net Assets	$ 1,565,454	$ 1,041,872	$ 224,397	$ 44,155	$ 2,875,878	$ 2,555,796

THE BANFF CENTRE FOR CONTINUING EDUCATION
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2000

(in thousands)

	2000 Actuals	1999 Actuals
Revenue:		
Grants	$ 11,082	$ 9,899
Accommodation	13,015	12,264
Sales, rentals and services	5,158	4,887
Tuition and related fees	5,452	5,010
Investment income	596	646
Donations and other contributions	1,816	1,553
Amortization of deferred capital contributions	1,783	1,817
	38,902	36,076
Expense:		
Salaries, wages and benefits	19,013	17,215
Scholarships and financial assistance	2,728	2,370
Supplies and materials	3,247	3,534
Facility operating	2,622	2,363
Purchased services	3,656	2,666
Travel and related	1,602	1,452
Financial costs	802	854
Marketing and promotion	884	1,324
Vehicles and equipment	1,328	905
Amortization of capital assets	2,379	2,557
Loss/(gain) on disposal of capital assets	-	36
	38,261	35,276
Excess Revenue over Expenses	$ 641	$ 800
Changes in Financial Position		
Cash generated by operations	$ 1,055	$ 1,852
Cash generated (used by) investing activities	(1,498)	(2,404)
Cash generated from financing activities	279	1,786
Net sources (uses) of cash equivalents during year	(164)	1,234
Cash and cash equivalents at the beginning of the year, net of bank indebtedness	460	(774)
Cash and cash equivalents at the end of the year, net of bank indebtedness	$ 296	$ 460

THE BANFF CENTRE FOR CONTINUING EDUCATION
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2000

	(in thousands)	
	2000 Actuals	**1999 Actuals**
Assets		
Current:		
Cash and short-term investments	$ 296	$ 460
Accounts receivable	5,009	3,880
Inventories	353	403
Prepaid expense	519	291
Total Assets	6,177	5,034
Long-term investments	5,871	6,163
Capital assets	48,494	49,083
Long-term pledges receivable	330	799
	$ 60,872	$ 61,079
Liabilities and Net Assets		
Current:		
Accounts payable	$ 3,140	$ 2,139
Accrued vacation pay	564	574
Unearned revenue	479	623
Deferred contributions	1,775	1,740
Long-term debt due within one year	275	341
Total Current Liabilities	6,233	5,417
Long-Term:		
Deferred contributions	1,276	1,707
Long-term debt	4,217	5,415
Deferred expended capital contributions	35,127	35,546
Total Long-Term Liabilities	40,620	42,668
Net Assets:		
Endowments	5,842	5,313
Operating net assets	8,177	7,681
Total Net Assets	14,019	12,994
Total Liabilities and Net Assets	$ 60,872	$ 61,079

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	ABC (Action for Bright Children)	Almadina School Society	Aspen View Reg. Div. #19	Aurora School Ltd.
Revenue:				
Alberta Learning				
Instruction block	$ 1,472	$ 1,180	$ 16,662	$ 1,393
Support block	420	364	6,285	397
Other	15	-	504	-
	1,907	1,544	23,451	1,790
Infrastructure	150	345	131	332
Student health initiative	4	-	13	-
Other - province of Alberta	-	-	789	-
Federal government/First Nations	-	-	341	-
Other	-	5	-	-
Instruction fees	37	-	237	53
Transportation fees	68	13	-	22
Other sales and services	5	-	433	-
Interest on investments	3	9	113	44
Gifts and donations	85	5	94	27
Rentals of facilities	11	-	28	-
Net school generated funds	33	-	338	10
Gains on disposals of capital assets	-	-	-	-
Amortization of capital allocations	-	-	752	-
	2,303	1,921	26,720	2,278
Expense:				
Salaries, wages and benefits	1,395	1,205	16,468	1,269
Services, contracts and supplies	742	974	6,679	401
Net school generated funds	33	-	338	37
Amortization	-	-	892	172
Debt servicing	-	-	804	2
	2,170	2,179	25,181	1,881
Excess of revenue over expense before extraordinary item	133	(258)	1,539	397
Extraordinary item – restricted contribution	-	-	-	-
Excess of revenue over expense	$ 133	$ (258)	$ 1,539	$ 397
Changes in Financial Position				
Cash generated by operations	$ 173	$ 231	$ 3,032	$ 698
Cash generated (used by) investing activities	-	-	(1,632)	(71)
Cash generated by financing activities	-	-	898	-
Net sources (uses) of cash equivalents during year	173	231	2,298	627
Cash and cash equivalents, at the beginning of the net of bank indebtedness	52	230	343	497
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 225	$ 461	$ 2,641	$ 1,124

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Battle River Reg. Div. #31	Black Gold Reg. Div. #18	Boyle Street Service Society	Buffalo Trail Reg. Div. # 28
Revenue:				
Alberta Learning				
Instruction block	$ 35,072	$ 37,070	$ 1,050	$ 22,665
Support block	10,547	8,634	155	8,014
Other	590	632	29	961
	46,209	46,336	1,234	31,640
Infrastructure	396	726	-	245
Student health initiative	161	36	-	193
Other - province of Alberta	1,767	2,395	11	1,729
Federal government/First Nations	22	97	-	12
Other	-	210	-	-
Instruction fees	547	584	-	347
Transportation fees	18	83	-	32
Other sales and services	808	94	-	361
Interest on investments	483	194	7	411
Gifts and donations	20	2	-	228
Rentals of facilities	11	111	-	-
Net school generated funds	1,005	2,354	5	680
Gains on disposals of capital assets	61	-	-	-
Amortization of capital allocations	1,255	2,152	-	1,406
	52,763	55,374	1,257	37,284
Expense:				
Salaries, wages and benefits	35,396	36,862	702	23,168
Services, contracts and supplies	9,837	9,873	379	9,826
Net school generated funds	1,005	2,354	5	680
Amortization	2,565	2,534	-	1,589
Debt servicing	1,684	2,387	-	1,708
	50,487	54,010	1,086	36,971
Excess of revenue over expense before extraordinary item	2,276	1,364	171	313
Extraordinary item - restricted contribution	48	402	-	-
Excess of revenue over expense	$ 2,324	$ 1,766	$ 171	$ 313
Changes in Financial Position				
Cash generated by operations	$ 10,217	$ 8,406	$ -	$ 2,520
Cash generated (used by) investing activities	(4,508)	(440)	-	(1,339)
Cash generated by financing activities	445	812	-	4,856
Net sources (uses) of cash equivalents during year	6,154	8,778	-	6,037
Cash and cash equivalents, at the beginning of the net of bank indebtedness	2,294	(2,574)	-	5,157
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 8,448	$ 6,204	$ -	$ 11,194

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	C.A.P.E.	Calgary RCSSD #1	Calgary School Dist. #19	Canadian Rockies Reg. Div. #12
Revenue:				
Alberta Learning				
Instruction block	$ 515	$ 174,619	$ 417,617	$ 10,406
Support block	122	37,873	88,547	2,855
Other	23	3,463	248	694
	660	215,955	506,412	13,955
Infrastructure	-	1,761	5,340	150
Student health initiative	-	293	751	181
Other - province of Alberta	20	5,380	11,694	1,792
Federal government/First Nations	-	1,046	2,647	1,460
Other	-	-	1,145	-
Instruction fees	-	16	9,649	400
Transportation fees	6	-	2,787	69
Other sales and services	82	2,349	10,372	3
Interest on investments	-	1,201	1,810	88
Gifts and donations	43	8	95	17
Rentals of facilities	-	1,365	1,932	15
Net school generated funds	-	2,730	10,354	208
Gains on disposals of capital assets	-	-	163	4
Amortization of capital allocations	-	7,278	12,253	815
	811	239,382	577,404	19,157
Expense:				
Salaries, wages and benefits	464	181,525	440,051	13,107
Services, contracts and supplies	235	39,016	94,721	3,120
Net school generated funds	-	2,730	10,354	208
Amortization	14	9,486	16,080	1,053
Debt servicing	31	5,397	12,540	1,791
	744	238,154	573,746	19,279
Excess of revenue over expense before extraordinary item	67	1,228	3,658	(122)
Extraordinary item - restricted contribution	-	1,289	-	-
Excess of revenue over expense	$ 67	$ 2,517	$ 3,658	$ (122)
Changes in Financial Position				
Cash generated by operations	$ 110	$ 18,740	$ 72,086	$ 1,342
Cash generated (used by) investing activities	-	(26,171)	(18,297)	(1,356)
Cash generated by financing activities	(55)	33,597	9,376	5,573
Net sources (uses) of cash equivalents during year	55	26,166	63,165	5,559
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	14	6,743	(43,046)	(281)
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 69	$ 32,909	$ 20,119	$ 5,278

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Chinook's Edge School Div. #73	Christ the Redeemer CS Reg. Div. #3	Clearview School Div. #71	East Central Alberta CS Schools Reg. Div. #16
Revenue:				
Alberta Learning				
Instruction block	$ 46,956	$ 13,749	$ 12,675	$ 12,686
Support block	12,856	4,101	4,728	2,190
Other	1,237	775	554	132
	61,049	18,625	17,957	15,008
Infrastructure	700	132	243	117
Student health initiative	150	129	35	180
Other - province of Alberta	1,441	819	903	246
Federal government/First Nations	69	7	6	12
Other	125	-	7	10
Instruction fees	847	205	42	83
Transportation fees	1	37	85	4
Other sales and services	44	5	182	31
Interest on investments	612	56	210	114
Gifts and donations	118	16	84	24
Rentals of facilities	42	4	211	-
Net school generated funds	1,010	273	340	129
Gains on disposals of capital assets	12	-	14	-
Amortization of capital allocations	1,898	961	931	308
	68,118	21,269	21,250	16,266
Expense:				
Salaries, wages and benefits	48,767	12,524	14,384	10,600
Services, contracts and supplies	12,641	5,222	3,875	4,652
Net school generated funds	915	273	340	129
Amortization	2,697	1,494	1,437	374
Debt servicing	1,246	815	719	242
	66,266	20,328	20,755	15,997
Excess of revenue over expense before extraordinary item	1,852	941	495	269
Extraordinary item - restricted contribution	-	-	-	-
Excess of revenue over expense	$ 1,852	$ 941	$ 495	$ 269
Changes in Financial Position				
Cash generated by operations	$ 9,318	$ 2,773	$ 4,031	$ 2,647
Cash generated (used by) investing activities	(11,011)	(3,900)	(1,178)	-
Cash generated by financing activities	15,403	2,200	2,191	2,184
Net sources (uses) of cash equivalents during year	13,710	1,073	5,044	4,831
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	7,852	968	959	61
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 21,562	$ 2,041	$ 6,003	$ 4,892

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	East Central Francophone Educ. Region #3	Edmonton Catholic Reg. Div. #40	Edmonton School Dist. #7	Elk Island CS Reg. Div. #41
Revenue:				
Alberta Learning				
Instruction block	$ 2,353	$ 136,624	$ 345,305	$ 21,511
Support block	1,079	29,392	70,190	5,384
Other	558	5,057	1,553	559
	3,990	171,073	417,048	27,454
Infrastructure	37	1,525	7,466	366
Student health initiative	-	-	235	-
Other - province of Alberta	43	3,002	10,285	1,418
Federal government/First Nations	31	1,171	1,184	83
Other	18	322	1,333	-
Instruction fees	22	4,608	1,490	284
Transportation fees	4	1,778	4,594	66
Other sales and services	-	2,199	10,823	702
Interest on investments	45	674	1,426	149
Gifts and donations	-	-	4,386	19
Rentals of facilities	-	1,782	1,996	49
Net school generated funds	122	6,778	18,003	127
Gains on disposals of capital assets	-	81	2,270	12
Amortization of capital allocations	251	4,123	13,452	1,331
	4,563	199,116	495,991	32,060
Expense:				
Salaries, wages and benefits	2,723	147,458	359,660	23,370
Services, contracts and supplies	1,190	35,543	76,116	5,277
Net school generated funds	122	6,778	18,003	127
Amortization	261	5,421	25,846	1,738
Debt servicing	23	2,969	8,997	1,419
	4,319	198,169	488,622	31,931
Excess of revenue over expense before extraordinary item	244	947	7,369	129
Extraordinary item - restricted contribution	-	-	-	497
Excess of revenue over expense	$ 244	$ 947	$ 7,369	$ 626
Changes in Financial Position				
Cash generated by operations	$ 485	$ 20,060	$ 74,474	$ 3,171
Cash generated (used by) investing activities	(552)	(2,694)	(15,110)	(769)
Cash generated by financing activities	696	3,743	8,235	214
Net sources (uses) of cash equivalents during year	629	21,109	67,599	2,616
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	661	(10,902)	(37,146)	(1,043)
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 1,290	$ 10,207	$ 30,453	$ 1,573

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Elk Island Public Schools Reg. Div. #14	Evergreen CS Reg. Div. #2	Foothills School Div. #38	Fort McMurray RCSSD #32
Revenue:				
Alberta Learning				
Instruction block	$ 68,518	$ 8,933	$ 27,821	$ 17,612
Support block	17,062	1,675	7,862	3,517
Other	3,208	32	309	240
	88,788	10,640	35,992	21,369
Infrastructure	1,140	104	295	63
Student health initiative	122	3	492	-
Other - province of Alberta	2,259	755	1,640	1,138
Federal government/First Nations	111	47	197	252
Other	204	-	103	55
Instruction fees	1,635	177	580	138
Transportation fees	78	-	-	112
Other sales and services	13	20	259	13
Interest on investments	513	63	143	401
Gifts and donations	-	-	-	46
Rentals of facilities	162	-	48	64
Net school generated funds	4,485	155	495	112
Gains on disposals of capital assets	95	-	11	-
Amortization of capital allocations	2,072	562	1,592	942
	101,677	12,526	41,847	24,705
Expense:				
Salaries, wages and benefits	69,737	8,925	30,525	17,564
Services, contracts and supplies	22,217	1,819	7,448	4,049
Net school generated funds	4,485	155	495	112
Amortization	2,479	658	2,888	1,885
Debt servicing	2,332	751	1,611	1,134
	101,250	12,308	42,967	24,744
Excess of revenue over expense before extraordinary item	427	218	(1,120)	(39)
Extraordinary item - restricted contribution	264	-	393	-
Excess of revenue over expense	$ 691	$ 218	$ (727)	$ (39)
Changes in Financial Position				
Cash generated by operations	$ 6,176	$ 1,698	$ 5,981	$ 3,386
Cash generated (used by) investing activities	(2,408)	(410)	(7,169)	(683)
Cash generated by financing activities	1,228	39	5,277	668
Net sources (uses) of cash equivalents during year	4,996	1,327	4,089	3,371
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	3,494	308	2,448	3,927
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 8,490	$ 1,635	$ 6,537	$ 7,298

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Fort McMurray School Dist. #2833	Fort Vermilion School Div. # 52	Foundations for the Future Charter School Society	Golden Hills Reg. Div. #15
Revenue:				
Alberta Learning				
Instruction block	$ 22,653	$ 15,767	$ 1,372	$ 26,287
Support block	4,432	4,409	407	7,545
Other	206	42	67	-
	27,291	20,218	1,846	33,832
Infrastructure	545	-	217	452
Student health initiative	4	72	-	235
Other - province of Alberta	988	1,508	-	1,146
Federal government/First Nations	311	1,450	-	1,114
Other	-	142	-	51
Instruction fees	204	47	48	455
Transportation fees	137	95	101	-
Other sales and services	9	25	-	231
Interest on investments	190	127	9	81
Gifts and donations	77	20	20	1
Rentals of facilities	11	162	-	35
Net school generated funds	1,385	134	39	1,703
Gains on disposals of capital assets	-	2	-	53
Amortization of capital allocations	1,347	1,588	-	1,418
	32,499	25,590	2,280	40,807
Expense:				
Salaries, wages and benefits	22,665	16,822	1,236	28,767
Services, contracts and supplies	6,152	4,419	828	7,244
Net school generated funds	1,385	134	39	1,703
Amortization	1,588	2,203	6	1,868
Debt servicing	926	1,342	2	984
	32,716	24,920	2,111	40,566
Excess of revenue over expense before extraordinary item	(217)	670	169	241
Extraordinary item - restricted contribution	36	-	-	-
Excess of revenue over expense	$ (181)	$ 670	$ 169	$ 241
Changes in Financial Position				
Cash generated by operations	$ 2,722	$ 3,916	$ 100	$ 5,342
Cash generated (used by) investing activities	(357)	(7,859)	112	(3,807)
Cash generated by financing activities	794	7,616	(5)	3,410
Net sources (uses) of cash equivalents during year	3,159	3,673	207	4,945
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	1,025	(1,052)	137	(3,862)
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 4,184	$ 2,621	$ 344	$ 1,083

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Grande Prairie RCSSD #28	Grande Prairie School Dist. #2357	Grande Yellowhead Reg. Div. #35	Grasslands Reg. Div. #6
Revenue:				
Alberta Learning				
Instruction block	$ 13,460	$ 24,437	$ 27,209	$ 16,492
Support block	2,910	4,804	7,212	4,462
Other	440	539	192	222
	16,810	29,780	34,613	21,176
Infrastructure	263	337	452	449
Student health initiative	-	711	166	58
Other - province of Alberta	1,262	2,069	1,208	990
Federal government/First Nations	16	12	77	471
Other	42	282	159	10
Instruction fees	120	330	428	347
Transportation fees	4	-	102	-
Other sales and services	15	305	138	39
Interest on investments	100	160	278	270
Gifts and donations	-	57	4	8
Rentals of facilities	18	110	18	83
Net school generated funds	445	718	641	809
Gains on disposals of capital assets	-	-	24	7
Amortization of capital allocations	1,039	1,803	1,372	826
	20,134	36,674	39,680	25,543
Expense:				
Salaries, wages and benefits	13,321	25,128	26,553	18,328
Services, contracts and supplies	4,052	6,869	7,400	4,287
Net school generated funds	445	718	641	809
Amortization	1,075	1,882	2,124	1,126
Debt servicing	1,176	1,884	1,176	955
	20,069	36,481	37,894	25,505
Excess of revenue over expense before extraordinary item	65	193	1,786	38
Extraordinary item - restricted contribution	-	-	92	70
Excess of revenue over expense	$ 65	$ 193	$ 1,878	$ 108
Changes in Financial Position				
Cash generated by operations	$ 1,747	$ 3,988	$ 5,988	$ 3,287
Cash generated (used by) investing activities	(1,309)	(7,387)	(1,208)	(466)
Cash generated by financing activities	7,022	6,434	308	(55)
Net sources (uses) of cash equivalents during year	7,460	3,035	5,088	2,766
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	775	(1,343)	743	2,344
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 8,235	$ 1,692	$ 5,831	$ 5,110

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Greater North Central Francophone Educ. Region #2	Greater St. Albert Catholic Reg. Div. #29	High Prairie School Div. #48	Holy Family CS Reg. Div. #37
Revenue:				
Alberta Learning				
Instruction block	$ 7,780	$ 31,749	$ 16,437	$ 11,007
Support block	3,565	6,473	5,497	2,215
Other	3	1,575	670	305
	11,348	39,797	22,604	13,527
Infrastructure	264	-	450	275
Student health initiative	-	87	124	4
Other - province of Alberta	31	2,187	573	1,069
Federal government/First Nations	461	396	1,392	1,019
Other	5	-	52	45
Instruction fees	253	724	172	146
Transportation fees	-	189	185	-
Other sales and services	17	218	312	55
Interest on investments	73	165	176	173
Gifts and donations	2	-	-	29
Rentals of facilities	9	-	5	30
Net school generated funds	312	131	184	403
Gains on disposals of capital assets	6	-	22	-
Amortization of capital allocations	820	1,514	600	789
	13,601	45,408	26,851	17,564
Expense:				
Salaries, wages and benefits	7,202	31,087	18,489	11,299
Services, contracts and supplies	4,010	10,060	5,529	3,746
Net school generated funds	312	131	184	403
Amortization	851	2,071	1,018	905
Debt servicing	32	2,019	589	983
	12,407	45,368	25,809	17,336
Excess of revenue over expense before extraordinary item	1,194	40	1,042	228
Extraordinary item - restricted contribution	-	-	-	-
Excess of revenue over expense	$ 1,194	$ 40	$ 1,042	$ 228
Changes in Financial Position				
Cash generated by operations	$ 2,240	$ 5,062	$ 3,814	$ 1,806
Cash generated (used by) investing activities	(1,088)	(890)	(545)	(371)
Cash generated by financing activities	686	700	499	896
Net sources (uses) of cash equivalents during year	1,838	4,872	3,768	2,331
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	492	(2,188)	509	1,521
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 2,330	$ 2,684	$ 4,277	$ 3,852

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Holy Spirit RCS Reg. Div. #4	Horizon School Div. #67	Lakeland RCSSD #150	Lethbridge School Dist. #51
Revenue:				
Alberta Learning				
Instruction block	$ 18,318	$ 16,255	$ 9,608	$ 34,361
Support block	4,062	5,180	1,723	6,945
Other	724	1,204	187	1,227
	23,104	22,639	11,518	42,533
Infrastructure	129	449	87	-
Student health initiative	148	112	-	172
Other - province of Alberta	699	303	506	2,938
Federal government/First Nations	1,199	2	594	476
Other	6	-	2	21
Instruction fees	206	7	66	410
Transportation fees	-	12	-	-
Other sales and services	6	108	10	25
Interest on investments	121	357	166	234
Gifts and donations	26	410	11	-
Rentals of facilities	4	15	-	20
Net school generated funds	407	996	173	1,199
Gains on disposals of capital assets	-	6	4	-
Amortization of capital allocations	954	321	595	983
	27,009	25,737	13,732	49,011
Expense:				
Salaries, wages and benefits	20,337	16,305	9,810	36,126
Services, contracts and supplies	4,810	6,522	2,669	8,299
Net school generated funds	407	969	168	1,199
Amortization	1,029	567	695	1,029
Debt servicing	699	245	453	1,583
	27,282	24,608	13,795	48,236
Excess of revenue over expense before extraordinary item	(273)	1,129	(63)	775
Extraordinary item - restricted contribution	-	-	85	-
Excess of revenue over expense	$ (273)	$ 1,129	$ 22	$ 775
Changes in Financial Position				
Cash generated by operations	$ 2,448	$ 2,750	$ 1,203	$ 5,138
Cash generated (used by) investing activities	(108)	(332)	(300)	(43)
Cash generated by financing activities	(3)	249	122	-
Net sources (uses) of cash equivalents during year	2,337	2,667	1,025	5,095
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	216	3,992	2,491	(566)
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 2,553	$ 6,659	$ 3,516	$ 4,529

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Living Waters Catholic Reg. Div.#42	Livingstone Range School Div. #68	Medicine Hat CS Reg. Div. #20	Medicine Hat School Dist. #76
Revenue:				
Alberta Learning				
Instruction block	$ 9,508	$ 20,017	$ 10,629	$ 27,823
Support block	1,960	6,618	2,455	6,028
Other	610	1,045	390	-
	12,078	27,680	13,474	33,851
Infrastructure	198	-	183	569
Student health initiative	-	137	24	289
Other - province of Alberta	733	640	282	1,336
Federal government/First Nations	17	2,193	5	85
Other	-	11	-	49
Instruction fees	1	294	129	401
Transportation fees	17	-	-	-
Other sales and services	4	645	13	521
Interest on investments	144	180	34	235
Gifts and donations	-	-	-	-
Rentals of facilities	-	64	-	42
Net school generated funds	625	780	647	1,660
Gains on disposals of capital assets	3	3	-	-
Amortization of capital allocations	632	1,163	308	1,091
	14,452	33,790	15,099	40,129
Expense:				
Salaries, wages and benefits	9,064	23,473	11,141	29,156
Services, contracts and supplies	2,795	6,679	2,505	6,566
Net school generated funds	625	780	647	1,660
Amortization	679	1,484	310	1,411
Debt servicing	719	642	297	1,346
	13,882	33,058	14,900	40,139
Excess of revenue over expense before extraordinary item	570	732	199	(10)
Extraordinary item - restricted contribution	-	-	-	-
Excess of revenue over expense	$ 570	$ 732	$ 199	$ (10)
Changes in Financial Position				
Cash generated by operations	$ 1,529	$ 2,939	$ (409)	$ 4,643
Cash generated (used by) investing activities	(107)	(684)	(551)	(60)
Cash generated by financing activities	4,351	2,136	536	433
Net sources (uses) of cash equivalents during year	5,773	4,391	(424)	5,016
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	1,376	1,316	(157)	1,294
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 7,149	$ 5,707	$ (581)	$ 6,310

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Moberly Hall School Society	New Horizon Charter School	Northern Gateway Reg. Div. #10	Northern Lights School Div. #69
Revenue:				
Alberta Learning				
Instruction block	$ 356	$ 490	$ 24,716	$ 29,128
Support block	130	180	7,524	8,762
Other	-	12	1,433	467
	486	682	33,673	38,357
Infrastructure	28	-	274	505
Student health initiative	-	-	16	64
Other - province of Alberta	-	-	1,593	1,996
Federal government/First Nations	-	-	928	1,600
Other	-	-	12	-
Instruction fees	3	18	201	247
Transportation fees	15	3	15	81
Other sales and services	8	12	94	397
Interest on investments	-	3	194	298
Gifts and donations	-	2	-	23
Rentals of facilities	6	7	151	18
Net school generated funds	-	-	1,076	564
Gains on disposals of capital assets	-	-	-	3
Amortization of capital allocations	-	-	1,914	1,324
	546	727	40,141	45,477
Expense:				
Salaries, wages and benefits	285	500	24,825	30,201
Services, contracts and supplies	183	188	9,464	11,604
Net school generated funds	-	-	1,076	564
Amortization	5	27	2,099	1,881
Debt servicing	-	-	1,939	1,722
	473	715	39,403	45,972
Excess of revenue over expense before extraordinary item	73	12	738	(495)
Extraordinary item - restricted contribution	-	21	-	325
Excess of revenue over expense	$ 73	$ 33	$ 738	$ (170)
Changes in Financial Position				
Cash generated by operations	$ 82	$ 70	$ 4,101	$ 3,457
Cash generated (used by) investing activities	(5)	(21)	(1,057)	(1,303)
Cash generated by financing activities	-	-	160	453
Net sources (uses) of cash equivalents during year	77	49	3,204	2,607
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	104	107	600	2,084
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 181	$ 156	$ 3,804	$ 4,691

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Northland School Div. #61	Northwest Francophone Educ. Region #1	Palliser Reg. Div. #26	Parkland School Div. #70
Revenue:				
Alberta Learning				
Instruction block	$ 10,802	$ 1,414	$ 18,633	$ 40,015
Support block	3,859	940	5,552	11,695
Other	5,682	219	704	1,748
	20,343	2,573	24,889	53,458
Infrastructure	406	44	885	953
Student health initiative	-	-	174	-
Other - province of Alberta	4,105	48	810	1,897
Federal government/First Nations	13,273	230	558	1,266
Other	-	-	7	122
Instruction fees	-	10	309	593
Transportation fees	-	-	76	93
Other sales and services	99	29	38	530
Interest on investments	407	26	519	344
Gifts and donations	50	-	77	-
Rentals of facilities	615	1	325	14
Net school generated funds	476	33	65	397
Gains on disposals of capital assets	19	6	59	-
Amortization of capital allocations	3,870	186	690	2,019
	43,663	3,186	29,481	61,686
Expense:				
Salaries, wages and benefits	25,037	1,783	21,139	40,245
Services, contracts and supplies	11,112	939	5,886	15,013
Net school generated funds	476	33	65	397
Amortization	2,982	238	1,236	2,494
Debt servicing	4,254	28	791	1,864
	43,861	3,021	29,117	60,013
Excess of revenue over expense before extraordinary item	(198)	165	364	1,673
Extraordinary item - restricted contribution	-	6	-	-
Excess of revenue over expense	$ (198)	$ 171	$ 364	$ 1,673
Changes in Financial Position				
Cash generated by operations	$ (473)	$ 340	$ 3,384	$ 6,461
Cash generated (used by) investing activities	755	(35)	(691)	(900)
Cash generated by financing activities	(37)	30	5,355	466
Net sources (uses) of cash equivalents during year	245	335	8,048	6,027
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	7,612	359	3,831	1,104
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 7,857	$ 694	$ 11,879	$ 7,131

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Peace River School Div. #10	Peace Wapiti Reg. Div. #33	Pembina Hills Reg. Div. #7	Prairie Land Reg. Div. #25
Revenue:				
Alberta Learning				
Instruction block	$ 17,138	$ 27,274	$ 21,627	$ 11,443
Support block	6,720	9,671	7,411	4,200
Other	1,120	744	927	397
	24,978	37,689	29,965	16,040
Infrastructure	361	424	478	165
Student health initiative	-	-	239	22
Other - province of Alberta	1,843	1,870	2,179	652
Federal government/First Nations	25	599	52	20
Other	112	374	38	170
Instruction fees	309	361	393	157
Transportation fees	42	-	80	-
Other sales and services	334	514	685	111
Interest on investments	225	459	361	338
Gifts and donations	14	29	14	5
Rentals of facilities	63	24	7	123
Net school generated funds	327	1,022	791	281
Gains on disposals of capital assets	11	37	88	79
Amortization of capital allocations	1,317	1,379	858	794
	29,961	44,781	36,228	18,957
Expense:				
Salaries, wages and benefits	18,944	29,325	22,867	12,221
Services, contracts and supplies	6,397	9,493	8,128	3,829
Net school generated funds	327	1,022	791	281
Amortization	1,694	2,342	1,242	1,320
Debt servicing	1,552	1,850	2,074	610
	28,914	44,032	35,102	18,261
Excess of revenue over expense before extraordinary item	1,047	749	1,126	696
Extraordinary item - restricted contribution	-	-	-	-
Excess of revenue over expense	$ 1,047	$ 749	$ 1,126	$ 696
Changes in Financial Position				
Cash generated by operations	$ 4,041	$ 5,159	$ 4,655	$ 2,499
Cash generated (used by) investing activities	(754)	(1,459)	(572)	(720)
Cash generated by financing activities	217	28	107	322
Net sources (uses) of cash equivalents during year	3,504	3,728	4,190	2,101
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	2,543	6,650	350	4,092
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 6,047	$ 10,378	$ 4,540	$ 6,193

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Prairie Rose Reg. Div. #8	Red Deer Catholic Reg. Div. #39	Red Deer School Dist. #104	Rocky View School Div. #41
Revenue:				
Alberta Learning				
Instruction block	$ 20,040	$ 19,470	$ 39,916	$ 55,587
Support block	7,991	4,342	8,420	16,136
Other	395	384	-	646
	28,426	24,196	48,336	72,369
Infrastructure	307	52	-	-
Student health initiative	110	79	-	-
Other - province of Alberta	435	935	3,331	4,018
Federal government/First Nations	171	53	143	872
Other	188	-	131	-
Instruction fees	179	283	755	1,323
Transportation fees	30	9	235	406
Other sales and services	40	448	1,328	805
Interest on investments	112	327	295	550
Gifts and donations	55	-	61	-
Rentals of facilities	152	39	51	255
Net school generated funds	846	-	401	733
Gains on disposals of capital assets	-	-	-	1
Amortization of capital allocations	996	1,509	2,263	4,768
	32,047	27,930	57,330	86,100
Expense:				
Salaries, wages and benefits	21,175	19,398	41,472	56,375
Services, contracts and supplies	8,561	5,749	9,288	18,906
Net school generated funds	846	-	401	733
Amortization	1,648	1,874	2,599	5,191
Debt servicing	446	939	2,654	4,043
	32,676	27,960	56,414	85,248
Excess of revenue over expense before extraordinary item	(629)	(30)	916	852
Extraordinary item - restricted contribution	-	500	-	-
Excess of revenue over expense	$ (629)	$ 470	$ 916	$ 852
Changes in Financial Position				
Cash generated by operations	$ 2,155	$ 3,216	$ 8,158	$ 15,523
Cash generated (used by) investing activities	(1,544)	(6,456)	(3,472)	(21,065)
Cash generated by financing activities	666	10,344	7,892	9,412
Net sources (uses) of cash equivalents during year	1,277	7,104	12,578	3,870
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	575	424	(613)	16,110
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 1,852	$ 7,528	$ 11,965	$ 19,980

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Science Alberta Charter School Society	St. Albert PSSD #6	St. Paul Educ. Reg. Div. #1	St. Thomas Aquinas RCS Reg. Div. #38
Revenue:				
Alberta Learning				
Instruction block	$ 515	$ 26,962	$ 14,940	$ 8,435
Support block	138	4,979	4,767	1,858
Other	-	1,347	218	267
	653	33,288	19,925	10,560
Infrastructure	134	219	505	82
Student health initiative	-	-	31	-
Other - province of Alberta	27	1,880	721	860
Federal government/First Nations	8	73	6,601	1,092
Other	-	-	15	22
Instruction fees	33	629	254	136
Transportation fees	23	214	35	17
Other sales and services	20	346	87	5
Interest on investments	2	178	175	88
Gifts and donations	107	64	25	-
Rentals of facilities	-	94	62	9
Net school generated funds	-	183	646	429
Gains on disposals of capital assets	-	-	-	-
Amortization of capital allocations	-	1,437	600	538
	1,007	38,605	29,682	13,838
Expense:				
Salaries, wages and benefits	497	28,032	20,941	9,408
Services, contracts and supplies	505	6,226	5,581	2,599
Net school generated funds	-	183	646	429
Amortization	-	1,761	844	625
Debt servicing	-	1,717	681	833
	1,002	37,919	28,693	13,894
Excess of revenue over expense before extraordinary item	5	686	989	(56)
Extraordinary item - restricted contribution	-	-	-	-
Excess of revenue over expense	$ 5	$ 686	$ 989	$ (56)
Changes in Financial Position				
Cash generated by operations	$ 185	$ 3,124	$ 2,176	$ 759
Cash generated (used by) investing activities	-	(724)	(569)	(210)
Cash generated by financing activities	-	314	303	20
Net sources (uses) of cash equivalents during year	185	2,714	1,910	569
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	-	105	1,377	880
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 185	$ 2,819	$ 3,287	$ 1,449

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Sturgeon School Div. #24	Suzuki Elementary Charter School Society	The Greater Southern Public Francophone Educ. Region #4	The Greater Southern Separate Catholic Francophone Educ. Region #4
Revenue:				
Alberta Learning				
Instruction block	$ 21,250	$ 405	$ -	$ -
Support block	6,493	140	-	-
Other	-	-	372	81
	27,743	545	372	81
Infrastructure	318	65	-	-
Student health initiative	15	1	-	-
Other - province of Alberta	1,131	-	-	-
Federal government/First Nations	309	1	-	-
Other	44	-	-	-
Instruction fees	320	6	-	-
Transportation fees	1	-	-	-
Other sales and services	362	-	2	-
Interest on investments	145	1	1	-
Gifts and donations	11	19	-	-
Rentals of facilities	6	-	-	-
Net school generated funds	424	60	-	-
Gains on disposals of capital assets	-	-	-	-
Amortization of capital allocations	1,145	-	-	-
	31,974	698	375	81
Expense:				
Salaries, wages and benefits	23,040	401	137	30
Services, contracts and supplies	6,246	160	269	51
Net school generated funds	424	60	-	-
Amortization	1,292	15	11	-
Debt servicing	921	31	-	-
	31,923	667	417	81
Excess of revenue over expense before extraordinary item	51	31	(42)	-
Extraordinary item - restricted contribution	-	-	-	-
Excess of revenue over expense	$ 51	$ 31	$ (42)	$ -
Changes in Financial Position				
Cash generated by operations	$ 5,598	$ 37	$ 74	$ 80
Cash generated (used by) investing activities	(1,156)	(10)	-	-
Cash generated by financing activities	3,049	(23)	-	-
Net sources (uses) of cash equivalents during	7,491	4	74	80
Cash and cash equivalents, at the beginning of net of bank indebtedness	(2,492)	50	-	-
Cash and cash equivalents, at the end of the net of bank indebtedness	$ 4,999	$ 54	$ 74	$ 80

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Westwind School Div. #74	Wetaskiwin Reg. Div. #11	Wild Rose School Div. #66	Wolf Creek School Div. # 72
Revenue:				
Alberta Learning				
Instruction block	$ 17,456	$ 19,927	$ 24,594	$ 34,414
Support block	4,513	6,198	7,350	9,343
Other	578	133	-	1,253
	22,547	26,258	31,944	45,010
Infrastructure	239	286	305	304
Student health initiative	136	220	37	219
Other - province of Alberta	1,183	1,259	1,313	892
Federal government/First Nations	3,053	1,845	75	1,328
Other	133	1	-	198
Instruction fees	214	454	22	715
Transportation fees	-	6	-	108
Other sales and services	103	160	191	361
Interest on investments	304	98	319	507
Gifts and donations	15	21	105	10
Rentals of facilities	2	10	6	21
Net school generated funds	562	666	1,039	116
Gains on disposals of capital assets	6	35	7	35
Amortization of capital allocations	808	1,061	1,772	1,624
	29,305	32,380	37,135	51,448
Expense:				
Salaries, wages and benefits	21,442	21,855	25,713	36,503
Services, contracts and supplies	5,165	5,765	6,499	9,782
Net school generated funds	562	666	1,039	116
Amortization	982	1,146	2,761	2,193
Debt servicing	1,044	1,276	1,214	718
	29,195	30,708	37,226	49,312
Excess of revenue over expense before extraordinary item	110	1,672	(91)	2,136
Extraordinary item - restricted contribution	-	-	1,169	-
Excess of revenue over expense	$ 110	$ 1,672	$ 1,078	$ 2,136
Changes in Financial Position				
Cash generated by operations	$ 3,522	$ 4,506	$ 5,415	$ 6,251
Cash generated (used by) investing activities	(722)	(277)	(1,726)	(1,334)
Cash generated by financing activities	4	3,455	10,133	346
Net sources (uses) of cash equivalents during year	2,804	7,684	13,822	5,263
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	2,716	(1,560)	1,809	4,799
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 5,520	$ 6,124	$ 15,631	$ 10,062

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	2000 Totals	1999 Totals	2000 Budget
Revenue:			
Alberta Learning			
Instruction block	$ 2,302,580	$ 2,190,614	$ 2,254,735
Support block	562,463	534,233	549,483
Other	50,148	16,946	11,023
	2,915,191	2,741,793	2,815,241
Infrastructure	34,422	62,971	64,785
Student health initiative	6,684	-	10,011
Other - province of Alberta	104,972	72,385	66,297
Federal government/First Nations	54,260	48,875	48,000
Other	5,981	5,676	4,189
Instruction fees	34,693	30,408	24,928
Transportation fees	12,188	11,706	14,214
Other sales and services	38,603	33,863	34,769
Interest on investments	18,318	8,250	5,397
Gifts and donations	6,689	5,747	1,316
Rentals of facilities	10,518	9,528	8,258
Net school generated funds	74,274	92,420	98,150
Gains on disposals of capital assets	3,239	4,092	99
Amortization of capital allocations	106,369	101,095	102,779
	3,426,401	3,228,809	3,298,433
Expense:			
Salaries, wages and benefits	2,427,949	2,328,966	2,345,406
Services, contracts and supplies	634,881	589,473	620,111
Net school generated funds	74,174	92,384	98,138
Amortization	145,986	137,321	138,890
Debt servicing	99,855	109,295	103,439
	3,382,845	3,257,439	3,305,984
Excess of revenue over expense before extraordinary item	43,556	(28,630)	(7,551)
Extraordinary item - restricted contribution	5,197	59,981	-
Excess of revenue over expense	$ 48,753	$ 31,351	$ (7,551)
Changes in Financial Position			
Cash generated by operations	$ 406,563	$ 23,671	
Cash generated (used by) investing activities	(173,085)	(187,443)	
Cash generated by financing activities	186,725	122,981	
Net sources (uses) of cash equivalents during year	420,203	(40,791)	
Cash and cash equivalents, at the beginning of the year, net of bank indebtedness	$3,695	44,488	
Cash and cash equivalents, at the end of the year, net of bank indebtedness	$ 423,898	$ 3,697	

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	ABC (Action for Bright Children)	Almadina School Society	Aspen View Reg. Div. #19	Aurora School Ltd.
Assets				
Current:				
Cash and temporary investments	$ 225	$ 461	$ 2,641	$ 1,124
Accounts receivable (net after allowances)	69	13	1,012	20
Prepaid expenses	22	37	205	5
Other current assets	-	-	367	-
	316	511	4,225	1,149
School generated assets	-	-	323	-
Trust assets	-	-	-	-
Capital assets	-	-	13,347	365
	$ 316	$ 511	$ 17,895	$ 1,514
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	8	67	1,428	100
Deferred revenue	100	372	709	132
Deferred capital allocations	-	-	268	-
Current portion of long term debt	-	-	779	-
	108	439	3,184	232
School generated funds	-	-	323	-
Trust liabilities	-	-	-	-
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	-	-	5,865	-
Unamortized capital allocations	-	-	4,776	-
Net assets:				
Unrestricted net assets	208	18	324	46
Operating reserves	-	54	1,411	145
Accumulated operating surplus (deficit)	208	72	1,735	191
Investment in capital assets	-	-	1,917	365
Capital reserves	-	-	95	726
Total capital funds	-	-	2,012	1,091
	208	72	3,747	1,282
	$ 316	$ 511	$ 17,895	$ 1,514

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Battle River Reg. Div. #31	Black Gold Reg. Div. #18	Boyle Street Service Society	Buffalo Trail Reg. Div. # 28
Assets				
Current:				
Cash and temporary investments	$ 8,448	$ 6,204	$ -	$ 11,194
Accounts receivable (net after allowances)	1,415	1,663	43	1,508
Prepaid expenses	515	179	-	222
Other current assets	1,225	356	403	75
	11,603	8,402	446	12,999
School generated assets	720	837	23	508
Trust assets	570	386	-	58
Capital assets	42,025	48,643	-	32,906
	$ 54,918	$ 58,268	$ 469	$ 46,471
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,787	4,268	-	2,046
Deferred revenue	2,730	1,056	12	1,333
Deferred capital allocations	638	1,161	-	3,953
Current portion of long term debt	1,425	2,694	-	-
	6,580	9,179	12	7,332
School generated funds	720	837	23	508
Trust liabilities	570	386	-	58
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	14,159	18,933	-	17,194
Unamortized capital allocations	8,943	21,065	-	14,789
Net assets:				
Unrestricted net assets	983	87	434	2,559
Operating reserves	5,464	1,363	-	3,101
Accumulated operating surplus (deficit)	6,447	1,450	434	5,660
Investment in capital assets	17,499	5,951	-	923
Capital reserves	-	467	-	7
Total capital funds	17,499	6,418	-	930
	23,946	7,868	434	6,590
	$ 54,918	$ 58,268	$ 469	$ 46,471

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	C.A.P.E.	Calgary RCSSD #1	Calgary School Dist. #19	Canadian Rockies Reg. Div. #12
Assets				
Current:				
Cash and temporary investments	$ 69	$ 32,909	$ 28,369	$ 5,278
Accounts receivable (net after allowances)	7	28,947	13,573	1,065
Prepaid expenses	10	866	2,422	634
Other current assets	-	821	514	75
	86	63,543	44,878	7,052
School generated assets	-	2,599	10,480	314
Trust assets	-	-	-	77
Capital assets	506	196,481	301,929	26,520
	$ 592	$ 262,623	$ 357,287	$ 33,963
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ 8,250	$ -
Accounts payable and accrued liabilities	46	24,571	37,605	1,702
Deferred revenue	11	10,101	19,465	255
Deferred capital allocations	-	15,378	(3,387)	4,696
Current portion of long term debt	6	7,369	10,833	908
	63	57,419	72,766	7,561
School generated funds	-	2,599	10,480	314
Trust liabilities	-	-	647	77
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	331	45,802	98,423	11,791
Unamortized capital allocations	-	114,700	169,839	11,592
Net assets:				
Unrestricted net assets	29	4,101	(19,896)	-
Operating reserves	-	9,393	-	358
Accumulated operating surplus (deficit)	29	13,494	(19,896)	358
Investment in capital assets	169	28,609	22,834	2,230
Capital reserves	-	-	2,194	40
Total capital funds	169	28,609	25,028	2,270
	198	42,103	5,132	2,628
	$ 592	$ 262,623	$ 357,287	$ 33,963

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Chinook's Edge School Div. #73	Christ the Redeemer CS Reg. Div. #3	Clearview School Div. #71	East Central Alberta Catholic Separate Schools Reg. Div. #16
Assets				
Current:				
Cash and temporary investments	$ 21,562	$ 2,041	$ 6,003	$ 4,892
Accounts receivable (net after allowances)	2,977	2,059	486	539
Prepaid expenses	838	570	119	111
Other current assets	3	-	183	-
	25,380	4,670	6,791	5,542
School generated assets	746	68	234	141
Trust assets	198	16	178	-
Capital assets	54,973	25,690	24,998	7,253
	$ 81,297	$ 30,444	$ 32,201	$ 12,936
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	5,708	1,961	418	275
Deferred revenue	3,288	442	697	1,183
Deferred capital allocations	8,395	1,530	2,364	2,201
Current portion of long term debt	1,540	478	610	320
	18,931	4,411	4,089	3,979
School generated funds	746	68	234	141
Trust liabilities	198	16	178	-
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	10,224	7,943	6,332	1,904
Unamortized capital allocations	34,957	15,271	12,911	4,016
Net assets:				
Unrestricted net assets	1,251	150	2,223	587
Operating reserves	4,931	587	655	794
Accumulated operating surplus (deficit)	6,182	737	2,878	1,381
Investment in capital assets	8,252	1,998	5,144	1,013
Capital reserves	1,807	-	435	502
Total capital funds	10,059	1,998	5,579	1,515
	16,241	2,735	8,457	2,896
	$ 81,297	$ 30,444	$ 32,201	$ 12,936

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	East Central Francophone Educ. Region #3	Edmonton Catholic Reg. Div. #40	Edmonton School Dist. #7	Elk Island CS Reg. Div. #41
Assets				
Current:				
Cash and temporary investments	$ 1,290	$ 10,435	$ 30,453	$ 1,573
Accounts receivable (net after allowances)	232	15,011	13,783	2,112
Prepaid expenses	25	1,130	550	458
Other current assets	-	505	3,781	-
	1,547	27,081	48,567	4,143
School generated assets	29	-	5,160	375
Trust assets	-	-	423	46
Capital assets	4,303	78,953	272,041	23,142
	$ 5,879	$ 106,034	$ 326,191	$ 27,706
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ 228	$ -	$ -
Accounts payable and accrued liabilities	145	19,372	26,984	1,595
Deferred revenue	311	4,796	14,763	852
Deferred capital allocations	264	-	4,610	-
Current portion of long term debt	53	4,147	13,203	1,390
	773	28,543	59,560	3,837
School generated funds	29	-	5,160	375
Trust liabilities	-	-	423	46
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	189	22,399	66,140	11,213
Unamortized capital allocations	3,992	43,215	127,376	7,669
Net assets:				
Unrestricted net assets	288	1,200	3,637	-
Operating reserves	288	289	-	1,140
Accumulated operating surplus (deficit)	576	1,489	3,637	1,140
Investment in capital assets	70	8,998	61,489	2,870
Capital reserves	250	1,390	2,406	556
Total capital funds	320	10,388	63,895	3,426
	896	11,877	67,532	4,566
	$ 5,879	$ 106,034	$ 326,191	$ 27,706

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Elk Island Public Schools Reg. Div. #14	Evergreen CS Reg. Div #2	Foothills School Div. #38	Fort McMurray RCSSD #32
Assets				
Current:				
Cash and temporary investments	$ 8,490	$ 1,635	$ 6,537	$ 7,298
Accounts receivable (net after allowances)	4,123	940	710	1,039
Prepaid expenses	140	149	419	75
Other current assets	165	-	-	495
	12,918	2,724	7,666	8,907
School generated assets	1,743	175	1,039	235
Trust assets	2,079	54	279	177
Capital assets	41,371	14,762	49,158	29,083
	$ 58,111	$ 17,715	$ 58,142	$ 38,402
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	5,677	610	2,522	1,541
Deferred revenue	2,080	178	1,426	1,110
Deferred capital allocations	111	37	3,779	634
Current portion of long term debt	2,715	568	2,217	815
	10,583	1,393	9,944	4,100
School generated funds	1,743	175	1,039	235
Trust liabilities	2,079	54	279	177
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	16,986	6,634	12,171	5,153
Unamortized capital allocations	19,398	6,243	26,811	7,919
Net assets:				
Unrestricted net assets	40	437	-	2,973
Operating reserves	4,837	788	118	757
Accumulated operating surplus (deficit)	4,877	1,225	118	3,730
Investment in capital assets	2,272	1,328	7,386	15,196
Capital reserves	173	663	394	1,892
Total capital funds	2,445	1,991	7,780	17,088
	7,322	3,216	7,898	20,818
	$ 58,111	$ 17,715	$ 58,142	$ 38,402

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Fort McMurray School Dist. #2833	Fort Vermilion School Div. # 52	Foundations for the Future Charter School Society	Golden Hills Reg. Div. #15
Assets				
Current:				
Cash and temporary investments	$ 4,184	$ 2,621	$ 344	$ 1,083
Accounts receivable (net after allowances)	933	2,532	269	1,404
Prepaid expenses	374	333	72	690
Other current assets	-	89	-	103
	5,491	5,575	685	3,280
School generated assets	568	153	-	547
Trust assets	308	-	-	237
Capital assets	33,706	48,955	20	27,268
	$ 40,073	$ 54,683	$ 705	$ 31,332
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,635	2,404	68	1,832
Deferred revenue	1,478	869	270	677
Deferred capital allocations	431	940	-	230
Current portion of long term debt	1,580	1,900	5	1,342
	5,124	6,113	343	4,081
School generated funds	568	153	-	547
Trust liabilities	308	-	-	237
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	6,040	11,032	1	9,416
Unamortized capital allocations	19,383	28,609	-	14,429
Net assets:				
Unrestricted net assets	1,498	67	348	-
Operating reserves	492	1,226	-	338
Accumulated operating surplus (deficit)	1,990	1,293	348	338
Investment in capital assets	6,567	7,414	13	2,080
Capital reserves	93	69	-	204
Total capital funds	6,660	7,483	13	2,284
	8,650	8,776	361	2,622
	$ 40,073	$ 54,683	$ 705	$ 31,332

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Grande Prairie RCSSD #28	Grande Prairie School Dist. #2357	Grande Yellowhead Reg. Div. #35	Grasslands Reg. Div. #6
Assets				
Current:				
Cash and temporary investments	$ 8,235	$ 1,692	$ 5,831	$ 5,110
Accounts receivable (net after allowances)	1,554	2,467	1,573	1,010
Prepaid expenses	221	664	359	7
Other current assets	24	58	105	85
	10,034	4,881	7,868	6,212
School generated assets	125	331	439	255
Trust assets	54	-	509	326
Capital assets	20,847	41,363	27,830	15,442
	$ 31,060	$ 46,575	$ 36,646	$ 22,235
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,655	2,711	1,523	1,669
Deferred revenue	637	1,155	1,652	1,431
Deferred capital allocations	7,123	703	-	-
Current portion of long term debt	967	1,700	1,291	693
	10,382	6,269	4,466	3,793
School generated funds	125	331	439	255
Trust liabilities	54	-	1,855	326
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	9,674	16,349	9,409	9,047
Unamortized capital allocations	9,787	21,394	12,424	3,147
Net assets:				
Unrestricted net assets	19	44	675	745
Operating Reserves	141	291	1,688	2,184
Accumulated operating surplus (deficit)	160	335	2,363	2,929
Investment in capital assets	374	1,868	4,707	2,554
Capital reserves	504	29	983	184
Total capital funds	878	1,897	5,690	2,738
	1,038	2,232	8,053	5,667
	$ 31,060	$ 46,575	$ 36,646	$ 22,235

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Greater North Central Francophone Educ. Region #2	Greater St. Albert Catholic Reg. Div. #29	High Prairie School Div. #48	Holy Family CS Reg. Div. #37
Assets				
Current:				
Cash and temporary investments	$ 2,330	$ 2,684	$ 4,277	$ 3,852
Accounts receivable (net after allowances)	412	1,650	811	852
Prepaid expenses	258	501	329	120
Other current assets	-	-	-	1
	3,000	4,835	5,417	4,825
School generated assets	155	866	472	155
Trust assets	284	231	-	50
Capital assets	11,524	40,602	13,690	15,150
	$ 14,963	$ 46,534	$ 19,579	$ 20,180
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	494	1,961	1,036	652
Deferred revenue	243	1,475	846	572
Deferred capital allocations	52	-	661	817
Current portion of long term debt	58	1,758	706	820
	847	5,194	3,249	2,861
School generated funds	155	866	472	155
Trust liabilities	284	231	-	50
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	231	18,764	4,226	7,431
Unamortized capital allocations	7,313	16,125	6,008	5,045
Net assets:				
Unrestricted net assets	1,968	410	-	308
Operating reserves	43	-	1,519	2,070
Accumulated operating surplus (deficit)	2,011	410	1,519	2,378
Investment in capital assets	3,922	3,955	3,093	1,854
Capital reserves	200	989	1,012	406
Total capital funds	4,122	4,944	4,105	2,260
	6,133	5,354	5,624	4,638
	$ 14,963	$ 46,534	$ 19,579	$ 20,180

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Holy Spirit RCS Reg. Div. #4	Horizon School Div. #67	Lakeland RCSSD #150	Lethbridge School Dist. #51
Assets				
Current:				
Cash and temporary investments	$ 2,581	$ 6,659	$ 3,516	$ 4,529
Accounts receivable (net after allowances)	1,490	498	940	1,806
Prepaid expenses	104	9	13	243
Other current assets	25	-	112	45
	4,200	7,166	4,581	6,623
School generated assets	432	553	154	644
Trust assets	251	-	11	446
Capital assets	15,709	10,397	9,346	25,145
	$ 20,592	$ 18,116	$ 14,092	$ 32,858
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ 28	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,502	309	816	2,344
Deferred revenue	1,279	154	626	2,097
Deferred capital allocations	376	249	-	-
Current portion of long term debt	711	340	368	1,342
	3,896	1,052	1,810	5,783
School generated funds	432	553	154	644
Trust liabilities	251	-	11	446
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	5,792	1,824	3,771	12,607
Unamortized capital allocations	7,834	5,619	4,026	8,913
Net assets:				
Unrestricted net assets	178	3,091	711	423
Operating reserves	732	2,079	1,592	1,758
Accumulated operating surplus (deficit)	910	5,170	2,303	2,181
Investment in capital assets	1,373	2,615	1,180	2,284
Capital reserves	104	1,283	837	-
Total capital funds	1,477	3,898	2,017	2,284
	2,387	9,068	4,320	4,465
	$ 20,592	$ 18,116	$ 14,092	$ 32,858

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Living Waters Catholic Reg. Div. #42	Livingstone Range School Div. #68	Medicine Hat CS Reg. Div. #20	Medicine Hat School Dist. #76
Assets				
Current:				
Cash and temporary investments	$ 7,149	$ 5,707	$ 2	$ 6,310
Accounts receivable (net after allowances)	485	1,319	2,472	855
Prepaid expenses	70	14	144	97
Other current assets	-	192	44	1,320
	7,704	7,232	2,662	8,582
School generated assets	243	570	153	759
Trust assets	64	25	6	1,472
Capital assets	13,345	17,984	8,537	21,712
	$ 21,356	$ 25,811	$ 11,358	$ 32,525
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ 583	$ -
Accounts payable and accrued liabilities	476	808	552	1,204
Deferred revenue	267	815	310	2,338
Deferred capital allocations	4,350	2,015	179	1,001
Current portion of long term debt	555	676	315	1,082
	5,648	4,314	1,939	5,625
School generated funds	243	570	153	759
Trust liabilities	64	25	6	1,472
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	6,009	4,910	2,261	8,267
Unamortized capital allocations	5,220	8,591	5,918	9,651
Net assets:				
Unrestricted net assets	533	2,129	645	589
Operating reserves	1,861	1,393	322	2,127
Accumulated operating surplus (deficit)	2,394	3,522	967	2,716
Investment in capital assets	1,425	3,807	44	2,711
Capital reserves	353	72	70	1,324
Total capital funds	1,778	3,879	114	4,035
	4,172	7,401	1,081	6,751
	$ 21,356	$ 25,811	$ 11,358	$ 32,525

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Moberly Hall School Society	New Horizon Charter School	Northern Gateway Reg. Div. #10	Northern Lights School Div. #69
Assets				
Current:				
Cash and temporary investments	$ 181	$ 156	$ 3,804	$ 4,691
Accounts receivable (net after allowances)	21	5	1,797	1,622
Prepaid expenses	-	5	254	548
Other current assets	-	-	-	-
	202	166	5,855	6,861
School generated assets	-	-	656	563
Trust assets	-	-	276	31
Capital assets	11	45	57,423	27,126
	$ 213	$ 211	$ 64,210	$ 34,581
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	7	4	1,550	1,791
Deferred revenue	29	11	846	1,580
Deferred capital allocations	-	-	127	248
Current portion of long term debt	-	-	1,542	1,448
	36	15	4,065	5,067
School generated funds	-	-	656	563
Trust liabilities	-	-	276	31
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	-	-	12,560	13,501
Unamortized capital allocations	-	-	36,361	8,373
Net assets:				
Unrestricted net assets	166	90	364	-
Operating reserves	-	-	2,407	3,243
Accumulated operating surplus (deficit)	166	90	2,771	3,243
Investment in capital assets	11	45	6,960	3,803
Capital reserves	-	61	561	-
Total capital funds	11	106	7,521	3,803
	177	196	10,292	7,046
	$ 213	$ 211	$ 64,210	$ 34,581

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Northland School Div. #61	Northwest Francophone Educ. Region #1	Palliser Reg. Div. #26	Parkland School Div. #70
Assets				
Current:				
Cash and temporary investments	$ 7,857	$ 694	$ 11,879	$ 7,131
Accounts receivable (net after allowances)	6,659	202	1,376	2,609
Prepaid expenses	208	9	104	119
Other current assets	557	24	30	-
	15,281	929	13,389	9,859
School generated assets	218	42	356	654
Trust assets	-	-	162	146
Capital assets	37,659	4,468	15,649	50,548
	$ 53,158	$ 5,439	$ 29,556	$ 61,207
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,884	49	1,122	3,177
Deferred revenue	778	140	1,012	2,215
Deferred capital allocations	36	-	5,516	14
Current portion of long term debt	2,455	27	523	2,181
	7,153	216	8,173	7,587
School generated funds	218	42	356	654
Trust liabilities	-	-	162	146
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	18,743	212	7,337	13,634
Unamortized capital allocations	11,710	3,763	3,625	29,681
Net assets:				
Unrestricted net assets	6,856	228	403	252
Operating reserves	484	230	2,702	2,312
Accumulated operating surplus (deficit)	7,340	458	3,105	2,564
Investment in capital assets	4,752	467	4,165	5,051
Capital reserves	3,242	281	2,633	1,890
Total capital funds	7,994	748	6,798	6,941
	15,334	1,206	9,903	9,505
	$ 53,158	$ 5,439	$ 29,556	$ 61,207

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Peace River School Div. #10	Peace Wapiti Reg. Div. #33	Pembina Hills Reg. Div. #7	Prairie Land Reg. Div. #25
Assets				
Current:				
Cash and temporary investments	$ 6,047	$ 10,378	$ 4,540	$ 6,193
Accounts receivable (net after allowances)	1,265	2,020	1,675	667
Prepaid expenses	214	134	246	77
Other current assets	302	335	308	75
	7,828	12,867	6,769	7,012
School generated assets	397	742	365	176
Trust assets	125	18	549	527
Capital assets	25,121	26,907	20,592	24,923
	$ 33,471	$ 40,534	$ 28,275	$ 32,638
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,838	4,980	1,402	463
Deferred revenue	1,986	1,237	1,563	609
Deferred capital allocations	18	-	-	-
Current portion of long term debt	1,124	1,355	1,090	687
	4,966	7,572	4,055	1,759
School generated funds	397	742	365	176
Trust liabilities	125	18	549	527
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	11,635	15,068	10,534	5,610
Unamortized capital allocations	7,807	3,760	6,136	14,923
Net assets:				
Unrestricted net assets	2,511	1,854	903	4,030
Operating reserves	402	4,260	2,097	1,314
Accumulated operating surplus (deficit)	2,913	6,114	3,000	5,344
Investment in capital assets	4,568	6,724	2,833	3,702
Capital reserves	1,060	536	803	597
Total capital funds	5,628	7,260	3,636	4,299
	8,541	13,374	6,636	9,643
	$ 33,471	$ 40,534	$ 28,275	$ 32,638

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Prairie Rose Reg. Div. #8	Red Deer Catholic Reg. Div. #39	Red Deer School Dist. #104	Rocky View School Div. #41
Assets				
Current:				
Cash and temporary investments	$ 1,852	$ 7,528	$ 11,965	$ 20,551
Accounts receivable (net after allowances)	1,024	1,441	2,859	1,290
Prepaid expenses	344	772	187	886
Other current assets	3	33	253	82
	3,223	9,774	15,264	22,809
School generated assets	386	414	1,274	2,041
Trust assets	81	151	480	196
Capital assets	26,591	36,014	43,568	110,161
	$ 30,281	$ 46,353	$ 60,586	$ 135,207
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ 571
Accounts payable and accrued liabilities	1,687	2,034	2,912	8,789
Deferred revenue	823	752	1,198	4,640
Deferred capital allocations	-	5,456	7,824	1,183
Current portion of long term debt	450	911	2,295	4,149
	2,960	9,153	14,229	19,332
School generated funds	386	414	1,274	2,041
Trust liabilities	81	151	480	196
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	4,035	8,029	22,784	31,406
Unamortized capital allocations	15,599	24,706	13,486	69,859
Net assets:				
Unrestricted net assets	-	-	1,409	1,011
Operating reserves	596	580	1,743	4,947
Accumulated operating surplus (deficit)	596	580	3,152	5,958
Investment in capital assets	6,514	2,368	5,003	4,688
Capital reserves	110	952	178	1,727
Total capital funds	6,624	3,320	5,181	6,415
	7,220	3,900	8,333	12,373
	$ 30,281	$ 46,353	$ 60,586	$ 135,207

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Science Alberta Charter School Society	St. Albert PSSD #6	St. Paul Educ. Reg. Div. #1	St. Thomas Aquinas RCS Reg. Div. #38
Assets				
Current:				
Cash and temporary investments	$ 185	$ 2,819	$ 3,287	$ 1,449
Accounts receivable (net after allowances)	28	2,654	2,269	1,354
Prepaid expenses	17	97	289	17
Other current assets	-	-	-	127
	230	5,570	5,845	2,947
School generated assets	-	474	435	124
Trust assets	-	120	33	99
Capital assets	-	28,721	15,062	14,857
	$ 230	$ 34,885	$ 21,375	$ 18,027
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	64	2,484	1,558	972
Deferred revenue	161	1,362	1,344	787
Deferred capital allocations	-	538	-	172
Current portion of long term debt	-	1,577	700	645
	225	5,961	3,602	2,576
School generated funds	-	474	435	124
Trust liabilities	-	120	33	99
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	-	14,830	5,403	7,138
Unamortized capital allocations	-	8,516	7,783	5,951
Net assets:				
Unrestricted net assets	-	82	501	495
Operating reserves	5	955	2,339	476
Accumulated operating surplus (deficit)	5	1,037	2,840	971
Investment in capital assets	-	3,797	1,176	1,123
Capital reserves	-	150	103	45
Total capital funds	-	3,947	1,279	1,168
	5	4,984	4,119	2,139
	$ 230	$ 34,885	$ 21,375	$ 18,027

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Sturgeon School Div. #24	Suzuki Elementary Charter School Society	The Greater Southern Public Francophone Educ. Region #4	The Greater Southern Separate Catholic Francophone Educ. Region #4
Assets				
Current:				
Cash and temporary investments	$ 4,999	$ 54	$ 74	$ 80
Accounts receivable (net after allowances)	1,212	18	9	2
Prepaid expenses	170	17	3	-
Other current assets	-	-	-	-
	6,381	89	86	82
School generated assets	287	10	-	-
Trust assets	193	-	-	-
Capital assets	22,742	157	-	-
	$ 29,603	$ 256	$ 86	$ 82
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,713	2	32	38
Deferred revenue	447	15	54	44
Deferred capital allocations	2,279	-	-	-
Current portion of long term debt	1,296	34	-	-
	5,735	51	86	82
School generated funds	287	10	-	-
Trust liabilities	193	-	-	-
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	6,692	71	-	-
Unamortized capital allocations	12,805	-	-	-
Net assets:				
Unrestricted net assets	108	72	-	-
Operating Reserves	1,039	-	-	-
Accumulated operating surplus (deficit)	1,147	72	-	-
Investment in capital assets	1,949	52	-	-
Capital reserves	795	-	-	-
Total capital funds	2,744	52	-	-
	3,891	124	-	-
	$ 29,603	$ 256	$ 86	$ 82

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

(in thousands)

	Westwind School Div. #74	Wetaskiwin Reg. Div. #11	Wild Rose School Div. #66	Wolf Creek School Div. # 72
Assets				
Current:				
Cash and temporary investments	$ 5,520	$ 6,124	$ 15,631	$ 10,062
Accounts receivable (net after allowances)	1,151	2,208	1,573	1,302
Prepaid expenses	46	114	94	270
Other current assets	-	224	275	187
	6,717	8,670	17,573	11,821
School generated assets	410	508	622	802
Trust assets	88	77	122	949
Capital assets	16,982	24,370	41,802	31,095
	$ 24,197	$ 33,625	$ 60,119	$ 44,667
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,855	2,961	1,880	1,652
Deferred revenue	1,162	415	1,251	2,162
Deferred capital allocations	-	3,646	10,339	26
Current portion of long term debt	785	1,001	1,738	845
	3,802	8,023	15,208	4,685
School generated funds	410	508	622	802
Trust liabilities	88	77	122	949
Unfunded pension liability-Local Authorities Pension Plan	-	-	-	-
Long term debt	8,445	10,758	9,696	5,911
Unamortized capital allocations	6,381	11,506	21,334	20,033
Net assets:				
Unrestricted net assets	1,870	-	1,529	1,793
Operating reserves	1,358	1,020	1,577	5,317
Accumulated operating surplus (deficit)	3,228	1,020	3,106	7,110
Investment in capital assets	1,307	1,105	9,033	4,306
Capital reserves	536	628	998	871
Total capital funds	1,843	1,733	10,031	5,177
	5,071	2,753	13,137	12,287
	$ 24,197	$ 33,625	$ 60,119	$ 44,667

SUMMARY OF SCHOOL JURISDICTIONS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2000

	(in thousands)	
	2000 Totals	**1999 Totals**
Assets		
Current:		
Cash and temporary investments	$ 433,558	$ 115,407
Accounts receivable (net after allowances)	158,990	491,463
Prepaid expenses	19,564	17,153
Other current assets	13,986	14,408
	626,098	638,431
School generated assets	45,279	43,290
Trust assets	13,238	8,428
Capital assets	2,409,615	2,382,923
	$ 3,094,230	$ 3,073,072
Liabilities and Net Assets		
Current:		
Bank indebtedness	$ 9,660	$ 111,710
Accounts payable and accrued liabilities	216,987	216,852
Deferred revenue	115,216	122,346
Deferred capital allocations	103,181	62,331
Current portion of long term debt	99,137	102,689
	544,181	615,928
School generated funds	45,279	43,290
Trust liabilities	15,231	10,806
Unfunded pension liability-Local Authorities Pension Plan	-	4,955
Long term debt	770,879	868,531
Unamortized capital allocations	1,199,016	1,065,288
Net assets:		
Unrestricted net assets	42,587	36,529
Operating reserves	99,732	74,843
Accumulated operating surplus (deficit)	142,319	111,372
Investment in capital assets	335,855	313,680
Capital reserves	41,470	39,222
Total capital funds	377,325	352,902
	519,644	464,274
	$ 3,094,230	$ 3,073,072

Summary of Significant Accounting Policies

Post-secondary institutions and school jurisdictions prepare their financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. The following are significant accounting policies followed by these entities:

- Revenues and expenses are recognized on an accrual basis.
- Revenues received for the provision of goods and services are recognized in the period in which the goods are provided or the services rendered.
- Unrestricted contributions are recognized as revenues when received.
- Capital grants are recorded as deferred contributions until the amounts are invested in capital assets.
- Once capital grants are invested in capital assets, the amounts are transferred to unamortized deferred capital contributions. Unamortized deferred capital contributions are recognized as earned revenue in the periods in which the related amortization expense of the funded capital asset is recorded.
- Externally restricted non-capital contributions are deferred and recognized as revenue in the period in which the related expenses are incurred.
- Endowment contributions are recognized as direct increases in net assets in the period in which they are received.
- Contributions for capital assets that will not be amortized, such as land and art collections, are recorded as direct increases in net assets in the period the assets are acquired.
- Capital assets are recorded at cost when acquired. Capital assets are amortized based on amortization policies set by post-secondary institutions and school jurisdictions.
- Donated assets are recorded at fair value where fair value is reasonably determined.
- Inventories of merchandise for resale are valued at the lower of cost and net realizable value. Inventories of supplies for consumption are valued at the lower of cost and replacement value.
- Investments are recorded at cost or amortized cost where applicable. Gains or losses are recognized in the year of disposal or when there is other than temporary impairment in the value of the investment.

Disclosure of Salaries and Benefits for Superintendent Positions for the 1999/2000 Fiscal Year

School Authority	Remuneration	Benefits & Allowances	Other	Total
Aspen View Regional Division No. 19	$88,583	$6,016	$0	$94,599
Battle River Regional Division No. 31	$106,225	$5,870	$0	$112,095
Black Gold Regional Division No. 18	$99,433	$5,984	$0	$105,417
Buffalo Trail Regional Division No. 28	$98,612	$5,740	$0	$104,352
Calgary Roman Catholic Separate School District No. 1	$124,159	$24,412	$0	$148,571
Calgary School District No. 19	$139,000	$16,015	$0	$155,015
Canadian Rockies Regional Division No. 12	$119,556	$15,917	$0	$135,473
Chinook's Edge School Division No. 73	$102,572	$7,022	$32,617	$142,211*
Christ the Redeemer Catholic Separate Regional Division No. 3	$105,389	$15,956	$0	$121,345
Clearview School Division No. 71	$113,194	$5,830	$0	$119,024
East Central Alberta Cath. Sep. Schools Regional Division No. 16	$97,000	$10,839	$0	$107,839
East Central Francophone Education Region No. 3	$81,000	$7,647	$0	$88,647
Edmonton Catholic Regional Division No. 40	$115,437	$5,950	$0	$121,387
Edmonton School District No. 7	$135,841	$7,494	$0	$143,335
Elk Island Catholic Separate Regional Division No. 41	$124,531	$9,148	$0	$133,679
Elk Island Public Schools Regional Division No. 14	$114,253	$14,073	$0	$128,326
Evergreen Catholic Separate Regional Division No. 2	$91,715	$7,038	$0	$98,753
Foothills School Division No. 38	$79,329	$6,163	$75,000	$160,492*
Fort McMurray Roman Catholic Separate School District No. 32	$107,400	$5,839	$3,000	$116,239
Fort McMurray School District No. 2833	$102,850	$23,686	$0	$126,536
Fort Vermilion School Division No. 52	$105,920	$9,396	$0	$115,316
Golden Hills Regional Division No. 15	$104,712	$11,455	$0	$116,167
Grande Prairie Roman Catholic Separate School District No. 28	$98,515	$10,100	$14,777	$123,392*
Grande Prairie School District No. 2357	$97,083	$8,466	$0	$105,549
Grande Yellowhead Regional Division No. 35	$105,966	$7,898	$0	$113,864
Grasslands Regional Division No. 6	$97,618	$6,739	$62,842	$167,199*
Greater North Central Francophone Education Region No. 2	$108,904	$8,482	$0	$117,386
Greater St. Albert Catholic Regional Division No. 29	$100,554	$11,316	$0	$111,870
High Prairie School Division No. 48	$98,625	$8,442	$0	$107,067
Holy Family Catholic Separate Regional Division No. 37	$89,154	$9,163	$0	$98,317
Holy Spirit Roman Catholic Separate Regional Division No. 4	$99,975	$10,614	$0	$110,589
Horizon School Division No. 67	$101,881	$10,719	$0	$112,600
Lakeland Roman Catholic Separate School District No. 150	$90,000	$13,924	$0	$103,924
Lethbridge School District No. 51	$105,320	$10,334	$20,959	$136,613**
Living Waters Catholic Regional Division No. 42	$83,573	$23,547	$0	$107,120
Livingstone Range School Division No. 68	$134,177	$11,172	$84,953	$230,302*
Medicine Hat Catholic Separate Regional Division No. 20	$91,688	$7,911	$0	$99,599
Medicine Hat School District No. 76	$104,419	$10,068	$0	$114,487
Northern Gateway Regional Division No. 10	$99,841	$6,735	$0	$106,576
Northern Lights School Division No. 69	$108,676	$8,009	$0	$116,685
Northland School Division No. 61	$96,986	$20,410	$0	$117,396

* Included in superintendent's total is a retiring allowance paid during the year.

** Included in superintendent's total is a vacation payout.

Disclosure of Salaries and Benefits for Superintendent Positions for the 1999-2000 Fiscal Year

School Authority	Remuneration	Benefits & Allowances	Other	Total
Northwest Francophone Education Region No. 1	$88,386	$7,797	$0	$96,183
Palliser Regional Division No. 26	$95,000	$7,203	$0	$102,203
Parkland School Division No. 70	$97,680	$7,362	$0	$105,042
Peace River School Division No. 10	$102,349	$7,718	$0	$110,067
Peace Wapiti Regional Division No. 33	$107,630	$7,635	$0	$115,265
Pembina Hills Regional Division No. 7	$100,096	$7,049	$0	$107,145
Prairie Land Regional Division No. 25	$88,000	$6,073	$0	$94,073
Prairie Rose Regional Division No. 8	$96,490	$3,531	$0	$100,021
Red Deer Catholic Regional Division No. 39	$105,577	$6,856	$0	$112,433
Red Deer School District No. 104	$100,400	$6,817	$0	$107,217
Rocky View School Division No. 41	$112,280	$8,331	$0	$120,611
St. Albert Protestant Separate School District No. 6	$124,183	$7,628	$0	$131,811
St. Paul Education Regional Division No. 1	$91,690	$6,482	$0	$98,172
St. Thomas Aquinas Roman Cath. Sep. Regional Division No. 38	$89,000	$5,986	$0	$94,986
Sturgeon School Division No. 24	$92,334	$6,940	$0	$99,274
The Greater Southern Public Francophone Education Region No. 4	$38,481	$1,576	$0	$40,057
The Greater Southern Sep. Cath. Francophone Education Region No. 4	$11,185	$0	$0	$11,185
Westwind School Division No. 74	$96,560	$7,319	$0	$103,879
Wetaskiwin Regional Division No. 11	$94,788	$7,419	$0	$102,207
Wild Rose School Division No. 66	$99,000	$7,436	$4,262	$110,698
Wolf Creek School Division No. 72	$97,335	$13,159	$0	$110,494

Footnotes

1. This information is taken from the Audited Financial Statements submitted to Alberta Learning by the School Authority.

2. *Remuneration* includes regular base salaries, administrative allowances, overtime, lump sum payments, honoraria, deferred salary leave accruals and any other direct cash remuneration.

3. *Benefits* include the employer's share of all employee benefits and contributions or payments made on behalf of employees. This includes retirement pension, Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, out-of-country medical benefits, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans.

4. *Allowances* include all monies paid to an employee as miscellaneous negotiated allowances. This category will include car or travel allowances, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships.

5. *Other* includes payments made for such things as performance bonuses, accrued vacations and termination benefits (severance pay, retiring allowances, sick leave and other settlement costs due to loss of employment).

ALBERTA TEACHERS' RETIREMENT FUND BOARD

FINANCIAL STATEMENTS

AUGUST 31, 2000

Auditor's Report

Statement of Net Assets Available for Benefits
and Accrued Pension Benefits and Deficiency

Statement of Changes in Net Assets Available for Benefits

Statement of Changes in Accrued Pension Benefits

Notes to the Financial Statements

AUDITOR GENERAL
Alberta

AUDITOR'S REPORT

To the Alberta Teachers' Retirement Fund Board

I have audited the statement of net assets available for benefits and accrued pension benefits and deficiency of the Alberta Teachers' Retirement Fund Board as at August 31, 2000 and the statements of changes in net assets available for benefits and changes in accrued pension benefits for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at August 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
November 15, 2000

ALBERTA TEACHERS' RETIREMENT FUND BOARD
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AND ACCRUED PENSION BENEFITS AND DEFICIENCY
AS AT AUGUST 31, 2000

	(in thousands)	
	2000	**1999**
Assets		
Cash	$ 92	$ 976
Investments (Note 4)	2,306,875	1,818,191
Receivables (Note 5)	48,649	27,404
Capital assets (Note 6)	1,536	1,748
	2,357,152	1,848,319
Liabilities		
Accounts payable (Note 7)	36,435	6,188
Net assets available for benefits	**2,320,717**	**1,842,131**
Provision for fluctuation in market value of assets	(231,517)	(155,631)
Actuarial Value of Net Assets Available for Benefits	**2,089,200**	**1,686,500**
Actuarial Value of Accrued Pension Benefits	**6,535,600**	**6,007,000**
Deficiency (Note 11)	**$ 4,446,400**	**$ 4,320,500**

The accompanying notes are part of these financial statements.

ALBERTA TEACHERS' RETIREMENT FUND BOARD
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED AUGUST 31, 2000

	(in thousands)	
	2000	**1999**
Increase in Net Assets		
Investment income (Note 8)	$ 66,391	$ 64,809
Change in fair value of investments (Note 8)	337,926	171,873
Contributions (Note 9)		
Teachers	162,800	152,377
Province of Alberta	207,652	173,006
Employers	182	126
Past service purchases	1,277	1,003
Transfers from other plans	2,144	458
	374,055	326,970
Total increase in net assets	**778,372**	**563,652**
Decrease in Net Assets		
Pension benefits	276,294	259,165
Termination benefits	11,972	8,819
Transfers to other plans	4,507	1,303
Administrative expenses (Note 10)	7,013	6,226
Total decrease in net assets	**299,786**	**275,513**
Change in Net Assets for the Year	478,586	288,139
Net Assets Available for Benefits at Beginning of Year	1,842,131	1,553,992
Net Assets Available for Benefits at End of Year	**$ 2,320,717**	**$ 1,842,131**

ALBERTA TEACHERS' RETIREMENT FUND BOARD
STATEMENT OF CHANGES IN ACCRUED PENSION BENEFITS
FOR THE YEAR ENDED AUGUST 31, 2000

	(in thousands)	
	2000	**1999**
Accrued Pension Benefits at Beginning of Period	$ 6,007,000	$ 5,551,000
Increase in Accrued Pension Benefits		
Interest on accrued benefits	477,400	440,000
Benefits accrued	205,400	207,000
Changes in actuarial demographic assumptions	17,000	-
Miscellaneous net actuarial losses	117,400	77,000
	817,200	724,000
Decrease in Accrued Pension Benefits		
Benefits paid	(288,600)	(268,000)
Accrued Pension Benefits at End of Period	**$ 6,535,600**	**$ 6,007,000**

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ALBERTA TEACHERS' RETIREMENT FUND BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2000

NOTE 1 AUTHORITY AND NATURE OF OPERATIONS

The Alberta Teachers' Retirement Fund Board is the trustee and administrator of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the "Plans"). The Alberta Teachers' Retirement Fund Board operates under the authority of the Teachers' Pension Plans Act, Chapter T-1.5.

NOTE 2 DESCRIPTION OF THE ALBERTA TEACHERS' RETIREMENT FUND BOARD PENSION PLANS

The following description of the Plans is a summary only.

a) General

The Plans are contributory defined-benefit pension plans for the teachers of Alberta.

b) Guarantee

The payment of all benefits for service prior to September 1, 1992 under the Teachers' Pension Plan is guaranteed by the Province of Alberta (the "Province").

c) Funding

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related actuarial losses are funded by equal contributions from the Province and the teachers. The additional 10 percent cost-of-living adjustment for service earned after 1992, as described in Note 2(i), is funded entirely by the teachers. The unfunded liability for service credited prior to September 1, 1992 is being financed by additional contributions in the ratio of 67.35 percent by the Province and 32.65 percent by the teachers over the period ending August 31, 2060. The determination of the value of the benefits and the required contributions is made on the basis of periodic actuarial valuations (Note 11).

NOTE 2 DESCRIPTION OF THE ALBERTA TEACHERS' RETIREMENT FUND BOARD PENSION PLANS (CONTINUED)

c) Funding (continued)

Certain public colleges and other designated organizations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organizations make the employer contributions in lieu of the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers.

d) Retirement Pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

e) Disability Benefits

Teachers who are disabled after August 31, 1992 may be credited with pensionable service while disabled. Teachers do not contribute to the pension plans while disabled.

f) Termination Benefits

Subject to lock-in provisions, refunds and commuted value transfers are available when a teacher ceases employment.

g) Death Benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a pensioner. The benefit may take the form of a lump sum payment or a survivor pension.

h) Other Provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

NOTE 2 DESCRIPTION OF THE ALBERTA TEACHERS' RETIREMENT FUND BOARD PENSION PLANS (CONTINUED)

i) Cost-of-Living Adjustments

Pensions payable are increased each year by an amount equal to 60 percent of the increase in the Alberta Consumer Price Index. The portion of pension earned after 1992 is increased by an additional 10 percent of the increase in the Alberta Consumer Price Index.

j) Income Taxes

The Plans are Registered Pension Plans as defined in the Income Tax Act and are not subject to income taxes. The income tax registration number is 0359125.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

a) Basis of Presentation

The financial statements are prepared on a going-concern basis in accordance with generally accepted accounting principles and present the aggregate financial position of the Plans. The statements account for the net assets available to meet future benefit payments, and are prepared to assist participants and others in reviewing the activities of the Plans for the fiscal year. They do not reflect the benefit security of individual participants.

b) Investments

Investments are recorded as of the trade date and are stated at market value, which approximates fair value. The methods used to determine year-end fair value are explained in the following paragraphs.

- Short-term deposits are recorded at cost which approximates fair value.
- The fair value of publicly traded securities is based on market prices quoted by an independent supplier of securities related data.
- The fair value of mortgages is based on the present value of future cash flows. These cash flows are discounted using the year-end mortgage rates offered by Canadian banks.
- Fair value of real estate, oil and gas properties, and private placements, not publicly traded, is based on estimates as determined by management in conjunction with industry specialists.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (CONTINUED)

b) Investments (continued)

Premiums and discounts arising on acquisitions are amortized using the effective interest rate method and included in investment income. Changes in fair value subsequent to acquisition are included in change in fair value of investments (Note 8).

c) Actuarial Value of Net Assets Available for Benefits

Net assets available for benefits are adjusted by a provision for market value fluctuations to moderate the effects of market volatility on investment value. The provision is based on the difference between historical rates of return on fund assets in the five-year period ending on the valuation date, and the rates of return predicted by the economic assumptions for the period. A constraint on this calculation limits the actuarial value of net assets available for benefits to be no less than 90% and no greater than 110% of the fair value of the investments.

d) Foreign Exchange

Foreign currency transactions are translated into Canadian dollars at rates of exchange prevailing at the dates of the transactions. At year end, the fair value of investments and any other assets and liabilities denominated in a foreign currency are translated at the year-end exchange rate. Gains or losses resulting from exchange differences are included in the determination of the change in fair value of investments.

e) Derivative Financial Instruments

Gains or losses on forward foreign exchange contracts are recognized with changes in market value, and are included in the determination of current period change in market value.

f) Capital Assets

Capital assets are recorded at cost. Amortization is calculated using the straight-line method at the following annual rates so as to expense the cost of the assets over their estimated useful lives. Software under development is not amortized until implemented.

Furniture and equipment	10-25%
Computer hardware and software	20-33.3%

g) Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from these estimates.

NOTE 4 INVESTMENTS

	(in thousands)			
	2000		1999	
	Fair Value	Cost	Fair Value	Cost
Fixed Income				
Cash	$ 14,062	$ 14,062	$ 4,228	$ 4,228
Short terms	23,219	23,219	43,144	43,033
Bonds and debentures	526,624	519,441	764,937	759,241
Real return bonds	102,973	99,288	-	-
Non-Canadian bonds	-	-	68,201	72,431
Mortgages	1,810	1,647	1,911	1,687
	668,688	657,657	882,421	880,620
Equities				
Canadian equities	864,965	669,511	649,715	540,593
International equities	350,773	336,587	184,753	158,523
US equity pooled funds	419,744	331,549	98,613	38,106
Real estate and other assets	2,705	3,740	2,689	3,842
	1,638,187	1,341,387	935,770	741,064
	$ 2,306,875	$ 1,999,044	$ 1,818,191	$ 1,621,684

a) US Equity Pooled Funds

The Plans' US equity investments are held through ownership of units in two pooled funds each managed using a passive strategy with the objective of replicating the return of the *Standard & Poor's 500 United States Equity Index*. One fund invests directly in the US equity market and as at August 31, 2000, the Plans' proportionate interest in this pool had a fair value of $204,283,000. The other fund invests in stock index futures contracts and Canadian dollar short-term fixed income investments. As at August 31, 2000, the Plans' proportionate interest in this pool had a fair value of $215,461,000. A stock index futures contract is an agreement to take or make a delivery of an amount of cash equal to the difference between changes in the level of the stock index over a specified period.

b) Interest Rate Risk

Interest rate risk relates to the impact of interest rate changes on the Plans' cash flows and financial position. This risk arises from differences in the timing and amount of cash flows related to the Plans' assets and liabilities.

As at August 31, 2000, a 1% increase in nominal interest rates would result in a decline in the fair value of Fixed Income investments of 7.5% (1999: 4.8%). Excluding the impact of real return bonds, the decline in fair value would be 5.5%.

NOTE 4 INVESTMENTS (CONTINUED)

b) Interest Rate Risk (continued)

Based on fair values at August 31, 2000, Fixed Income investments have the following average effective yields and term structures:

(in thousands)

	2000					1999	
	Terms of Maturity						
	Within 1 Year	1 to 5 Years	Over 5 Years	Total	Average Effective Yield	Total	Average Effective Yield
Short terms	23,219	-	-	23,219	5.78%	43,144	4.85%
Bonds and debentures	-	206,282	320,342	526,624	6.00%	764,937	5.99%
Real return bonds	-	-	102,973	102,973	3.39%	-	-
Non-Canadian bonds	-	-	-	-	-	68,201	5.16%
Mortgages	-	-	1,810	1,810	8.25%	1,911	7.80%

c) Investments with the Province of Alberta

Investments include bonds issued by the Province of Alberta of $5,339,000 (1999: $10,620,000).

d) Credit Risk

Credit risk arises from the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract.

The Plans limit their credit risk by dealing with counter parties that are considered to be of high quality, setting and monitoring compliance with portfolio guidelines, diversification and obtaining collateral where appropriate.

The Plans record all investments at fair value. Consequently, investment values reflected in Note 4 of these financial statements represent the maximum credit risk exposure of the Plans as at August 31, 2000.

NOTE 4 INVESTMENTS (CONTINUED)

e) Currency Risk

Currency risk arises from the Plans' holding of equities that are denominated in foreign currencies. A portion of the currency exposure is hedged by foreign currency forwards.

Foreign currency forwards are contractual obligations either to buy or sell a specified amount of foreign currencies at predetermined future dates and exchange rates.

The Plans' foreign currency exposure is as follows:

	(in thousands)			
	2000			**1999**
	Foreign Currency Exposure	Foreign Currency Hedge	Net Foreign Currency Exposure	Net Foreign Currency Exposure
United States	$ 452,936	$ -	$ 452,936	$ 113,396
Euro	127,664	-	127,664	79,070
United Kingdom	73,514	-	73,514	16,525
Japan	43,163	-	43,163	16,007
Australia	19,318	-	19,318	11,517
Switzerland	18,475	-	18,475	10,127
Other	49,314	6,571	42,743	29,387
	$ 784,384	$ 6,571	$ 777,813	$ 276,029

Foreign currency exposure includes $13,867,000 in Cash.

NOTE 5 RECEIVABLES

	(in thousands)	
	2000	**1999**
Accrued income	$ 12,808	$ 18,914
Amounts due from pending trades	26,712	342
Contributions - teachers	7,869	7,686
Contributions - Province of Alberta	1,165	-
Other	95	462
	$ 48,649	$ 27,404

NOTE 6 CAPITAL ASSETS

	(in thousands)			
	2000			**1999**
	Cost	Accumulated Amortization	Net	Net
Furniture and equipment	$ 370	$ 206	$ 164	$ 159
Computer hardware and software	3,333	1,974	1,359	1,589
Software under development	13	-	13	-
	$ 3,716	$ 2,180	$ 1,536	$ 1,748

NOTE 7 ACCOUNTS PAYABLE

	(in thousands)	
	2000	**1999**
Amounts payable from pending trades	$ 31,025	$ 1,416
Tax withholdings	4,115	3,849
Other investment transactions	365	367
Miscellaneous	930	556
	$ 36,435	$ 6,188

NOTE 8 INVESTMENT INCOME

	(in thousands)	
	2000	**1999**
Interest income		
Cash and short terms	$ 2,196	$ 1,785
Bonds and debentures	41,496	43,437
Real return bonds	2,333	-
Non-Canadian bonds	2,416	4,173
Mortgages	171	176
Dividend income		
Canadian equities	11,560	11,374
International equities	5,599	3,736
Real estate and other assets	620	128
	$ 66,391	$ 64,809

Investment income includes interest of $805,000 (1999: $950,000) earned on bonds issued by the Province of Alberta.

The change in fair value of investments in the amount of $337,926,000 includes a realized net gain on disposal of investments of $226,601,000 (1999: $39,324,000) and an unrealized net gain of $111,325,000 (1999: $132,549,000).

NOTE 9 CONTRIBUTIONS

	(in thousands)	
	2000	**1999**
Teachers		
Current service	$ 103,780	$ 109,485
Unfunded liability	51,095	31,818
Additional COLA	7,925	11,074
	$ 162,800	$ 152,377
Province of Alberta		
Current service	$ 103,007	$ 108,148
Unfunded liability	104,645	64,858
	$ 207,652	$ 173,006
Employers (Note 2c)		
Current service	$ 125	$ 79
Unfunded liability	57	47
	$ 182	$ 126

NOTE 10 ADMINISTRATIVE EXPENSES

	(in thousands)		
	2000		**1999**
	Budget	**Actual**	**Actual**
Salaries and benefits (Note 13)	$ 2,409	$ 2,242	$ 2,225
Investment management	2,347	2,176	1,852
Premises and equipment	812	810	852
Consultant fees	527	762	414
Custodial and banking charges	447	457	404
Communications	479	450	338
Board and Investment Committee	61	52	70
Audit fees	70	50	50
Miscellaneous	30	14	21
	$ 7,182	$ 7,013	$ 6,226

NOTE 11 OBLIGATIONS FOR BENEFITS

Actuarial valuations of the Plans were done as at August 31, 2000 and August 31, 1998 by Buck Consultants Limited, a firm of consulting actuaries. A projection prepared by Buck Consultants Limited was used for reporting purposes as at August 31, 1999. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations and projections are based on the Board's best estimate of future events.

The major long-term economic assumptions used in the current and prior actuarial valuations are:

	2000	1998
Rate of return on invested assets	8.00%	8.00%
Rate of inflation	3.50%	3.50%
Real wage increases	1.00%	1.00%
Population growth	0.75%	0.75%

Future experience will differ from those assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future actuarial valuations.

As at August 31, 2000, a 0.25% decrease in population growth rate under the Teachers' Pension Plan, holding all other assumptions constant, would increase the amount of contributions required to finance the unfunded liability by 0.50% of total teacher salaries. No change would occur to the value of accrued pension benefits.

As at August 31, 2000, a 0.50% decrease in the rate of return on invested assets under the Teachers' Pension Plan, holding all other assumptions constant, would increase the amount of contributions required to finance current service costs by 1.26% of total teacher salaries. The change would not have a material impact on the amount of contributions required to finance the unfunded liability. The accrued pension benefits would increase approximately $450 million.

The valuation of the Teachers' Pension Plan to August 31, 2000 determined an unfunded liability of $4.591 billion, attributable to service credited prior to September 1992 and a $141 million surplus attributable to service after August 1992.

The valuation of the Private School Teachers' Pension Plan to August 31, 2000 determined a surplus of $3.6 million.

NOTE 11 OBLIGATIONS FOR BENEFITS (CONTINUED)

(in thousands)

	2000				1999
	Teachers' Pension Plan		Private School		
	Pre-Sept 1992	Post-August 1992	Teachers' Pension Plan	Total	Total
Net assets at beginning of year	$ 231,339	$ 1,590,108	$ 20,684	$ 1,842,131	$ 1,553,991
Net contributions	140,959	216,431	186	357,576	316,847
Benefits	(252,809)	(22,839)	(646)	(276,294)	(259,165)
Investment earnings	30,258	369,543	4,516	404,317	236,684
Administrative expenses	(247)	(6,692)	(74)	(7,013)	(6,226)
Net assets available for benefits	149,500	2,146,551	24,666	2,320,717	1,842,131
Provision for fluctuation in asset value	(14,500)	(214,551)	(2,466)	(231,517)	(155,631)
Actuarial value of accrued benefits	(4,726,000)	(1,791,000)	(18,600)	(6,535,600)	(6,007,000)
	(4,591,000)	141,000	3,600	(4,446,400)	(4,320,500)
Transfer of surplus	141,000	(141,000)	-	-	-
(Deficiency)/surplus	$ (4,450,000)	$ -	$ 3,600	$ (4,446,400)	$ (4,320,500)

NOTE 12 INVESTMENT PERFORMANCE

The following is a summary of the investment performance results attained by the Alberta Teachers' Retirement Fund Board:

	One-Year Return	Five-Year Average Annual Compound Rate
Alberta Teachers' Retirement Fund Board	21.5%	14.0%
Benchmark [1]	22.8%	14.3%

[1] The benchmark return is a weighted average of certain market index returns, approved by the Board, based on the fund's policy asset mix.

The Board adopts a long-term real rate of return assumption for actuarial valuations. This long-term rate of return target was set at 3.5 percent over inflation for the year ended August 31, 1993, 4 percent over inflation for the four years ended August 31, 1997 and 4.5 percent over inflation since September 1, 1997. Over the eight-year period since September 1, 1992, the Fund's average annual compound rate of return was 11.8 percent, compared to the long-term target of 6.2 percent.

NOTE 13 SALARIES AND BENEFITS

	2000			1999
	Salary [1]	Benefits & Allowances [3]	Total	Total
Board Chair	$ -	$ -	$ -	$ -
Board Members	5,000 [2]	-	5,000	5,000
Executive Director	132,000	22,000	154,000	147,000
Director of Investments	132,000	22,000	154,000	145,000
Portfolio Manager, Equities	98,000	14,000	112,000	106,000
Coordinator, Information Services	99,000	12,000	111,000	105,000
Portfolio Manager, Fixed Income	93,000	12,000	105,000	104,000

(1) Salary includes regular base pay, overtime, bonuses, lump sum payments, retiring allowances, honoraria for Board members and any other direct cash remuneration.

(2) Honoraria for Board members is paid to Board members who are not employed by the Province of Alberta or by an employer participating in the Plans.

(3) Benefits and Allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees, including CPP, EI, pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuitions, and car allowances.

NOTE 14 COMPARATIVE FIGURES

Comparative figures have been reclassified, where necessary, to conform to the 2000 presentation.

NOTE 15 BUDGET INFORMATION

The accrued pension benefits are based on management's best estimates of future events after consultation with the Plans' actuary. Differences between actual results and management's expectations are disclosed as net experience gains in the statement of changes in accrued pension benefits. Accordingly, a budget is not included in these financial statements, with the exception of administrative expenses (Note 10).

Appendix 1

Summary of Accomplishments – Alberta Learning Business plan

April 1, 2000 to March 31, 2001

Cross-Ministry Initiatives

Cross-ministry initiatives have been established by government to address priorities that transcend the mandate of individual ministries. Each year some of these initiatives are selected for special emphasis. The following briefly highlights Alberta Learning's involvement in these initiatives in 2000/01.

Priority Cross-Ministry Initiatives

Economic Development Strategy

- Worked with Economic Development to produce "Get Ready Alberta" and "People and Prosperity". Reports were prepared on the results and accomplishments for 2000/01.
- Developed plans and targets for 2001/02 for the learning components of the strategy.
- Worked with Human Resources and Employment to update and distribute Youth Employment Strategy to schools, post-secondary institutions and other learning organizations and libraries throughout the province to provide information and promote labour force participation.
- Increased post-secondary spaces (including apprenticeship) in areas of high labour market demand.

Aboriginal Policy Initiative

- Worked with Edmonton Public Schools on piloting a new Aboriginal high school pilot, aimed at better meeting the needs of Aboriginal students living in an urban environment.
- Increased Aboriginal participation in apprenticeship as a result of the collaborative efforts of industry, agencies, other ministries and Aboriginal groups.
- Contributed to a cross-government database and tracking system to identify Aboriginal participation in programs.

Alberta Corporate Service Centre

- Transferred identified functions, e.g. selected human resources, library, information technology services, to the Alberta Corporate Service Centre (ACSC), which provides shared services to all ministries. Service levels were maintained through the transfer.

Corporate Human Resource Development Strategy

- Drafted a Human Resource Plan for the Ministry aligned with the Corporate Human Resource Development Strategy.
- Developed a Leadership Continuity Plan consistent with government direction.

Continuing Cross-Ministry Initiatives

Children and Youth Initiative

- Worked with Health and Wellness, Children's Services, and the Alberta Mental Health Board to evaluate the Student Health Initiative and reviewed Student Health Partnerships' annual report for the 1999/2000 service plan year.
- Reviewed and approved action plans for the Student Health Partnership's Joint Service Plans for 2000/01.
- Worked with Health and Wellness and Children's Services, to help develop recommendations for a comprehensive, integrated Mental Health Services framework. Specific strategies were developed to meet the needs of children in care, children and youth with complex needs, youth in transition and young offenders.

Corporate Information Management/Information Technology Strategy

- Worked with Alberta Innovation and Science and other partners to provide high-speed networks for learning. Selected a vendor to provide viable connectivity solutions for all Alberta's learning institutions. Consultations with stakeholders on issues and priorities will assist in future stages of SUPERNET implementation.
- Implemented a three-year business plan for information technology that aligns with Alberta government's direction.

Goal One: High-Quality Learning Opportunities

During 2000/01 Alberta Learning continued to work with stakeholders and partners to provide a responsive, flexible learning system that:

- **meets the needs of all learners, society and the economy; and,**
- **is flexible and provides a variety of programs and modes of delivery.**

Following are key accomplishments that helped provide high-quality learning opportunities.

Enhancing funding for changing needs

- Expanded funding to increase hours of kindergarten instruction from 400 to 475.
- Adjusted rural and urban transportation formulas.
- Established and supported an MLA Post-Secondary Funding Review Committee, with the mandate to improve flexibility and responsiveness of the post-secondary learning system. In response, announced $12 million in funding adjustments to achieve a more equitable resource distribution.
- Provided an additional $500,000 per school year to cover busing costs for students attending year-round schools, benefiting more than 7,500 children.
- Increased funding by $7.4 million per school year for school jurisdictions facing increased enrolment and higher costs as a result of unique geographic and economic conditions.
- Reallocated an additional $5 million for the 2000/01 school year to provide programs and assistance for students with severe behavioral disorders. Provided direct funding for special education in designated private schools.
- Announced $12.5 million to post-secondary institutions for faculty retention. Initiated a strategy to attract and retain top quality faculty to ensure 'brain gain'.
- Increased technology funding to redevelop post-secondary courses for distance and multi-media delivery; awarded nine post-secondary institutions with grants approximating $1 million.
- Phased in private school funding to reflect 60 per cent of basic instruction grants.
- Awarded $10 million in additional funds through the Performance Envelope, recognizing excellence in the adult learning system.

Expanding post-secondary programs to meet demand

- Added almost 1,800 new spaces through the Access Fund for apprenticeship training at post-secondary institutions to meet high-demand trades such as welding and electrical.
- A $4 million one-time grant to institutions in 1999/2000, enabled them to revamp training and purchase equipment that reflects industry demand for increased training options in the Heavy Equipment Technician Programs in 2000/01.
- Through the Access Fund, about 1,800 spaces were created in priority labour market areas and in response to high student demand. Spaces included information and communication technology and health (licensed practical nurses, registered nurses, personal support aides, medical radiological technologists, speech language pathologists, and physicians).

Restructuring to enhance flexibility

- Led a Campus Alberta Symposium with representatives across the learning system that included students, educators, government, industry and community partners to further develop the concept of a single streamlined learning system. Participants developed recommendations to enhance system coordination and ensure quality learning opportunities through collaboration.
- Transferred Alberta College educational programs and assets to the public learning system, to ensure the college could continue to meet the educational needs of a growing number of post-secondary students.

Developing and updating curriculum

- Released a new Social Studies resource to help grade 6 students gain a better understanding of school boards and their function. Highlighted the importance of education in Alberta and the role of school boards within the education system.
- Implemented the Information and Communication Technology Program (ICT) province wide to help students develop technology skills by blending lessons into existing core subjects offered in Kindergarten to grade 12. Provided implementation direction, including coordination of ICT professional development initiatives. Provided Web awareness training to Alberta teachers in support of the ICT curriculum to help teachers show students how to use the Internet safely and more effectively.
- Revised and validated Health programs through a kindergarten to grade 9 pilot.
- Developed a new senior high transitions math course in collaboration with eight post-secondary institutions. Developed an interim program of studies for Pure Math in grades 10 and 11. Revised Applied Math for grades 10, 11 and 12.
- Developed interim programs of study for Science in grades 7 and 8; conducted field validations for drafts of Science in grades 10, 11 and 12.
- Enhanced liaison with post-secondary institutions while developing interim programs of study for senior high English Language Arts 10-1 and 10-2.
- Conducted a field validation for the draft Aboriginal Studies in grades 10, 11 and 12.

Supporting implementation of provincial programs and policies of basic learning

- Conducted workshops for school and central office administrators on curriculum, policies regulations and funding.
- Supported school authorities in preparing three-year education plans and annual education results reports.
- Advised school authorities and schools in a variety of issues.
- Mediated disputes among basic learning stakeholders and clients.
- Implemented Private Schools Task Force recommendations by providing assistance to private schools in meeting accountability requirements and improving learning opportunities for private school students.

Recognizing Aboriginal and French cultures

- Recognized the unique roles of Aboriginal and French cultures through development of a draft Social Studies curriculum framework common to the western provinces. Developed a consultation forum to gather advice and feedback from stakeholders and partners. Drafted Social Studies Kindergarten to grade 9 specific outcomes.
- Reorganized several Basic Learning program committees to include Aboriginal and Francophone representatives.
- Revised the Kindergarten program statement to recognize the unique roles of Aboriginal and French cultures.

Strengthening School Councils

- Reviewed feedback from education stakeholders and parents, following an MLA review of school councils. Accepted recommendations in April 2000 that included keeping school councils mandatory, maintaining their advisory role and facilitating training opportunities for school council members.

Improving Outcomes for the Basic Learning System

- Brought together education partners, including parents, teachers, students, business and labour representatives, to better define the results Albertans expect from the basic learning system. The committee's work will be the first phase in the development of a larger, outcomes-based blueprint to make the education system more flexible and responsive to learners.

Evaluating Student Health Initiative

- Evaluated the Student Health Initiative, one of the strategies under the government-wide Alberta Children's Initiative. Conducted a provincial Student Health evaluation and approved action plans for the Student Health Partnership's Joint Service Plans for 2000/01. Reviewed the Student Health Partnerships' annual report for the 1999/2000 service plan year.

Supporting MLA Committee on Lifelong Learning

- Provided consultation expertise and support to the MLA Committee on Lifelong Learning, with 14 public input sessions held.

Developing scanning model

- Implemented an expanded environmental scanning model to respond to lifelong learning trends and challenges.

Responding to concerns and inquiries

- Managed 21 Reviews by the Minister (an independent examination of an unresolved dispute between two parties in the basic learning system, leading to a decision), 300 referrals to the Attendance Board to help students with school attendance problems, and 2 special needs tribunals to find a suitable solution when a school board has determined a student has special needs that cannot be met by a program provided by the board.

A second desired outcome is system accessibility, so that:

- **all Albertans can participate in learning, including those with special needs**

Following is a summary of Alberta Learning initiatives designed to promote system accessibility.

Funding post-secondary infrastructure

- In partnership with Infrastructure, announced $200 million in one-time infrastructure funding to post-secondary institutions, including the following projects:
  - The Northern Alberta Institute of Technology to help build a new high-tech learning centre;
  - Athabasca University for assistance in campus expansion to serve expanding enrolments;
  - Keyano College to help build a new facility to accommodate 400 more full-time students;
  - University of Alberta to help construct a high-tech learning complex;
  - Red Deer College to help expand and upgrade facilities to accommodate more than 500 additional full-time students;
  - Medicine Hat College to help expand classroom, lab and library space;
  - Lethbridge Community College to assist in its expansion to accommodate an additional 1,000 students;
  - Mount Royal College to assist in its expansion to accommodate an additional 3,700 students;
  - Bow Valley College to help renovate its campus to create more than 700 additional training spaces; and,
  - Southern Alberta Institute of Technology to assist in its expansion needs.

Addressing children's mental health needs

- Developed recommendations for a comprehensive, integrated Mental Health Services framework. The report was prepared by the Children's Mental Health Committee, which operates under the auspices of the cross-Ministry Alberta Children's Initiative. Specific strategies were developed to meet the needs of children in care, children and youth with complex needs, transitional youth and young offenders.

Improving programs and services for children with special needs

- Reviewed special education programs and services delivery to streamline administrative processes for school boards, resulting in a report *Shaping the Future for Students with Special Needs: A Review of Special Education in Alberta.*
- Introduced a staged increase in funding of $20 million to assist 7,000 students with emotional/behavioral disabilities, supporting extra counseling, therapy or more one-on-one time with a teacher's assistant.
- Developed 11 teacher resources supporting inclusion of students with emotional disorders and/or mental illnesses as well as students who are gifted and talented.
- Worked with school authorities to establish outcomes and measures for special education programs and services. Tabled the resulting accountability framework as a discussion paper among western provinces and territories and reviewed it with stakeholders.

Enhancing Aboriginal learning opportunities

- Partnered with Edmonton Public Schools on a new Aboriginal high school pilot aimed at better meeting the needs of Aboriginal students living in an urban environment.
- Enhanced training opportunities for Aboriginal people in local communities by facilitating training in the carpenter trade on the Siksika, Sarcee and Garden River reserves. Considerable progress was made on the goal to increase Aboriginal participation in apprenticeship, as a result of the collaborative efforts of industry, agencies, Alberta Ministries and Aboriginal groups.
- Contributed to a cross-government database and tracking system to identify Aboriginal participation in programs.
- Developed an Aboriginal Policy Framework and on-line learning strategy following an accessibility survey.

Providing electronic solutions

- Partnered with the Alberta Online Consortium (AOC) to host an Online Learning Symposium for 550 basic learning and post-secondary educators from across Alberta and Canada. Provided a $30,000 grant to the AOC to support research on the effectiveness of on-line education. AOC comprises more than 50 school jurisdictions, 15 association school jurisdictions and 17 post-secondary institutions along with six private sector companies that focus on creating flexible learning environments.
- Worked with Alberta Innovation and Science and other partners to select a vendor to provide access to high-speed networks for learning. Viable connectivity solutions will be provided for all Alberta Learning institutions. Consultations with stakeholders will assist in future stages of the cross-government SUPERNET implementation.
- Redesigned Ministry Internet site for greater functionality resulting in an effective communications mechanism for Ministry employees, partners, stakeholders and clients.
- Managed the GrassRoots Program in Alberta, including a contract with Industry Canada for over $500,000, to support teachers in developing telecollaborative learning projects.
- Developed high-quality print and electronic learning resources for Alberta parents, students and teachers in support of regular and alternative programs from kindergarten to grade 12 and in post-secondary institutions.

Enhancing rural adult learning opportunities

- Enhanced rural learning opportunities providing more access in previously under-served or unserved communities and through the development of Community Learning Centres. 41 Community Adult Learning Councils provided nearly 550 additional non-credit programs to more than 7,600 participants in rural communities. Seven Community Adult Learning Councils began the development of Community Learning Centres.

Reviewing post-secondary admission and transfer policies

- Worked with members of the Minister's Working Group on Admission and Transfer on recommendations to ease access for learning opportunities.

A third desired outcome for this Alberta Learning goal is system affordability, so that:

- **cost is not a barrier to learners participating in learning opportunities; and,**
- **the learning system is affordable.**

The following Alberta Learning initiatives in 2000/01 assisted the Ministry to meet its goal of system affordability.

Increasing financial assistance for Alberta learners

- Developed a new Student Loan Relief Program, which will provide more than $70 million in debt reduction and respond to student concerns about rising debt levels.
- Provided nearly 47,100 students with financial assistance through loans, grants, bursaries or scholarships designed to assist Albertans to pursue post-secondary studies.
- Provided students with more information on financial assistance through a Street Cents video on planning for post-secondary studies.
- Enhanced features of student finance programs, including portability to other provinces for study, extended interest relief, enhanced grants, health care benefits for children of students and increased allowances for part-time earnings and scholarships.

Goal Two: Excellence in Learner Achievement

One of the desired outcomes for this Alberta Learning goal is that learners demonstrate high standards across a full range of areas, optimizing full potential.

During 2000/01, a number of new and continuing initiatives supported excellence in learner achievement.

Assessing and enhancing learner achievement

- Continued to implement the Alberta Initiative for School Improvement (AISI), which aims to work with the education community to improve student learning. Improved communication among stakeholders through on-line access to approved AISI projects.
- Reported on the achievement of students in grades 3, 6 and 9 in core subjects and students taking grade 12 diploma examination courses.
- Prepared recommendations to improve Math achievement by grade 9 students.
- Implemented new provincial standards for Pure and Applied Math 30 exams.
- Incorporated new scoring rubrics in chemistry and physics.
- Continued to work with stakeholders to improve the diploma examination programs.
- Completed pilots for reporting achievement of home education, the Integrated Occupation Program and absent students, while redesigning special needs assessment.
- Begin to collect information on students who did not write achievement tests (Home Education, Integrated Occupational, Special Needs).
- Incorporated student assessment into teacher pre-service and in-service through collaboration with stakeholders at workshops and presentations.

Recognizing learner achievement

- Participated in national and international assessments, and used the results to demonstrate high achievement and global competitiveness of Alberta students.
- Issued more than $18.2 million in Alberta Heritage Scholarship Fund awards to more than 8,900 post-secondary students.
- Awarded $2.7 million in scholarships to more than 2,700 students in the first year of The Jason Lang Scholarship for second year post-secondary students.
- Partnered with industry to develop a scholarship program for Registered Apprenticeship Program (RAP) apprentices. The new scholarship program will annually reward and encourage 50 of Alberta's top young apprentices with scholarships of $1000.
- Honored 51 apprentices who received the Top Apprentice Award, recognizing the apprentice achieving the highest overall mark in each trade or craft. Presented awards to two employers for exceptional efforts in training apprentices.
- Honored five Albertans in five different trades who won gold medals at a national competition in Quebec and who will participate in the World Skills Competition in Seoul, Korea.

Recognizing teaching achievements

- Honored 21 teachers with Excellence in Teaching Awards for their ingenuity and enthusiasm in the classroom.
- Created a Top Instructor Award in conjunction with training institutions and industry partners.

Evaluating programs and initiatives

- Evaluated and prepared a final report on the Teacher Assistants Program.
- Evaluated and prepared a final report on the Early Literacy Initiative.

A second desired outcome of this goal is that learners complete programs.

Addressing barriers to high school completion

- Completed report on Barriers to High School Completion and drafted next steps for dissemination and consideration in the education community.
- Explored options and developed a method for calculating a high school completion rate for school authorities.

Goal Three: Well Prepared Learners for Lifelong Learning, the World of Work and Citizenship.

As a desired outcome of this goal, Alberta Learning works towards ensuring learners are well-prepared for lifelong learning. As a result:

- **children start school ready to learn;**
- **learners have the ability to learn continuously: in school, at work and in society; and,**
- **learners' achievements are recognized.**

Throughout the year, a number of initiatives highlighted Alberta Learning's goal of well-prepared learners.

Providing literacy services

- Thirty-three family literacy projects benefited more than 3,800 parents and more than 3,800 preschool children.
- Through volunteer tutor literacy programs, more than 2,400 adult learners received almost 132,000 hours of literacy instruction from more than 2,700 volunteers.
- Community Adult Learning Councils offered almost 500 adult basic literacy courses for more than 5,500 registrants.

Lifelong Learning and Citizenship Opportunities

- Community Adult Learning Councils offered more than 4,400 non-credit programs to more than 87,000 registrants in the areas of adult basic literacy, English or French as a second language, citizenship, employment-related and community issues. Over 8,000 volunteer hours were also contributed to support non-credit adult learning in local communities.
- More than 13,000 new immigrants to Alberta received settlement services including orientation information and interpretation and translation services. Over 160,000 hours were contributed by community volunteers to assist newcomers. Close to 12,000 immigrants were assessed and referred to English as a second language courses. Community Adult Learning Councils also offered 238 Citizenship and English or French as a second language courses for more than 6,800 adult learners.

Emphasizing early literacy programs

- Shared effective practices in early literacy with all school authorities.

Promoting technology implementation and integration

- Finalized five best practices studies to assist school jurisdictions with technology planning and implementation. Identified and initiated additional studies based on stakeholder input.
- Directed and coordinated hardware and software initiatives with stakeholders, including identification of software priorities and establishment of software agreements.
- Developed software standards for communications between the Ministry and stakeholders.
- Coordinated hardware distribution through Alberta Computers for Schools.
- Communicated policies and procedures for accessing Technology Integration Funding.

A second desired outcome of this Alberta Learning goal is that learners are well-prepared for work. Therefore:

- **learners are successful in finding/maintaining work; and,**
- **employers are satisfied with the knowledge, skills and attitudes of employees.**

Following are key accomplishments in 2000/01 that assisted the Ministry to prepare learners for work.

Promoting youth training and employment

- Expanded promotion of the Registered Apprenticeship Program (RAP) to a wider audience, including grade 9 students and Aboriginal youth.
- Assessed achievement of RAP goals and established baseline data to assess program promotion and administration.
- Developed an outline for a Youth Learning Opportunities program in partnership with the Northern Alberta Development Council.
- Began implementing a communications plan to increase awareness of training opportunities for young people.
- Provided schools, post-secondary institutions, libraries, provincial apprenticeship committees and others with an update on the Youth Employment Strategy, to promote participation and keep Albertans informed of progress.

Including essential employability skills in learning programs

- Incorporated essential competencies into curriculum for Kindergarten through to grade 12 students.
- Developed career modules for senior high schools.
- Incorporated essential competencies into career programs for adult learners.

Delivering special programs

- Approved a new Green Certificate program in partnership with Alberta Agriculture, Food and Rural Development to develop human resources for Alberta's agricultural sector. Developed seven specializations related to agricultural production.
- Prepared draft curriculum for academic and occupational courses for grades 7 to12.

Providing immigrant services

- Awarded International Qualifications Services certificates to more than 1,800 individuals with foreign credentials to assist them with entry into the labour force and educational institutions.

Updating accreditation

- Developed a Career and Technologies Studies agreement for warehousing and updated accreditation for welders.

Supporting the Labour Force Demand and Supply Initiative

- Conducted economic, labour market, demographic and related research to support the Labour Force Demand and Supply Initiative. Learning participated in this cross-ministry undertaking to assess labour supply issues, and developed education and immigration policy responses to address emerging provincial requirements for skilled labour.

Conducting university and apprenticeship surveys

- Conducted an Alberta Graduate Survey to assess program satisfaction levels and labour market outcomes of university students.
- Conducted a survey of apprenticeship graduates to determine their satisfaction with training and their current employment status.

Developing International Education Strategy

- Drafted an Alberta International Education Strategy, following stakeholder consultations. The strategy provides direction across ministries toward a more coordinated approach to programs, services, and entrepreneurial activities in the education sector, the internationalization of curriculum to support Alberta providers in offering international services and in accessing international markets, and the expansion of the range of international opportunities available to Albertans.

A third desired outcome is that learners are well-prepared for citizenship, so that:

- **learners have the knowledge, skills and attitudes to become contributing members of society; and,**
- **learners have an awareness of the increasing global interdependency.**

Following are key accomplishments that assisted the Ministry prepare learners for citizenship.

Promoting second language learning

- Develop programs in Spanish for grades 7 to 12, Spanish for high school students, Spanish Language Arts and Ukrainian for kindergarten through to grade 12 students, Ukrainian for high school students; Ukrainian for grades 7 to 12; German for high school students and German for grades 7 to 12.
- Promoted second language learning through cooperative ventures with stakeholders.
- Conducted an inventory of second language credit programs in 13 post-secondary institutions, which showed more than 14,000 students registered in 25 different language courses.

Goal Four: Effective Working Relationships with Partners

As a desired outcome of this goal, Alberta Learning strives to ensure joint initiatives meet the learning needs of Albertans.

Alberta Learning works with other Alberta Ministries, jurisdictions, partners and stakeholders to meet the learning needs of Albertans. 2000/01 accomplishments are listed below.

Developing collaborative models with stakeholders

- Organized a three-day Canadian conference, in partnership with provincial education stakeholders, to share strategies, resources and best practices for safe and caring schools and communities. In conjunction with the conference, launched a teachers' resource "Toward a Safe and Caring Curriculum," developed by the Alberta Teachers' Association with support from the Alberta Safe and Caring Schools Initiative.
- Several projects offering post-secondary courses in high schools developed by agreement between local post-secondary institutions and school jurisdictions.
- Developed a draft guide for principals to assist with supervision of teachers and to support teacher evaluation.
- Established a collaborative framework with stakeholders to review adult learning performance measurement and management information.
- Developed a new collaborative working relationship with the Metis Nation of Alberta (MNA) leading to the first outcome-based contract for the Ministry and the MNA.
- To enhance the use of the common Alberta Student Number, the ECS-12 Student Identifier System was extended to include post-secondary learners.
- Developed collaborative models with stakeholders to implement the Alberta Initiative for School Improvement (AISI) focusing on student learning and performance.
- Alberta Learning contributed the Alberta perspective to the Council of Ministers of Education, Canada (CMEC) project: Public expectations for Post-Secondary Education and University Research Consortium Project.

Implementing teacher labour mobility agreements

- Adopted procedures permitting teachers with credentials in one province or territory to access teacher certification in Alberta.

Coordinating projects with the federal government

- Worked closely with the Government of Canada on common brochures and communication tools for students pursuing post-secondary studies.
- Participated in a strategic review of the future of funding approaches for post-secondary students.
- Administered federal Canada Millennium Scholarships program which awarded $26.6 million to about 11,000 post-secondary students in Alberta.

Strengthening partnerships

- Responded to industry needs by implementing 90 per cent of recommendations from an industry network workshop, focusing on improving communication, committee activities and resource material for committees.

- Contributed $1.5 million towards establishing a new Academic Chair in Beef Cattle Health Management at the Western College of Veterinary Medicine, University of Saskatchewan. The endowment allowed the college to expand research, attract students to specializations in agriculture veterinary practice and provide greater support to the needs of the beef cattle industry in Alberta and across western Canada.
- Developed collaborative models such as the Comprehensive Development and Implementation Curriculum Framework to enhance effective working relationships with partners.

A second outcome of this goal is that joint initiatives contribute to the achievement of the social and economic goals of the province.

Meeting industrial labour market needs

As a result of the on-going partnership with industry:

- More apprentices are working on industrial sites because the tender process for major projects provides additional points for the number of apprentices included in bids.
- Programs developed under the Construction Owners of Alberta Best Practices initiative, such as a pilot study by industry on the effective use of apprentices on industrial sites, were implemented.
- A new trade for technicians who repair outdoor power equipment was created.

A third outcome is that partners are satisfied with the effectiveness of partnerships.

Surveying partners

- Conducted surveys of stakeholder and partner perceptions, which showed that satisfaction levels remain high.

Goal Five: Highly Responsive and Responsible Ministry

Demonstrating value for dollars is a key outcome for this Alberta Learning goal.

Summary of activities in 2000/01to ensure value for money in the learning system are listed below.

Ensuring sound financial policies and practices

- Commenced a review of funding support to school authorities to ensure a high percentage of dollars are directed towards student learning. Resulted in the introduction of a growth and density funding grant.
- Critically evaluated school jurisdictions' and post-secondary institutions' financial statements to identify business risks and reporting deficiencies.
- Met financial targets while addressing unanticipated cost pressures in post-secondary institutions and school jurisdictions, such as rising energy costs.
- Enhanced accountability processes to provide further assurance that grants were expended for their intended purpose. For example, audited grant funds provided to Careers: The Next Generation, reviewed special education funding and programming, and federal funding for hours in French immersion, second language, and francophone instructional programs.
- To validate funding claims, verified September 30 enrollment counts on a sample basis, and monitored allocation of high school funding for course completions, including Careers and Technology Studies courses.

Enhancing accountability and validating program quality

- Monitored the performance of post-secondary institutions through: reporting systems that provided institutional financial, enrolment, program and performance indicator data; business plans; campus development plans; accessibility plans; annual reports and audited financial statements.
- Enhanced the quality and timeliness of institution reporting by delivering training workshops to institution staff, and by streamlining reporting processes and guidelines.
- Established the Performance Measures and Management Information Committee (PMMIC), a system-wide body that is responsible for providing advice to the adult learning system on the use of performance measures within the adult learning accountability framework.
- Reviewed funded accredited private schools on a sample basis to ensure alignment with the applicable provisions of the *School Act*, the *Private School Regulation*, the *Student Record Regulation*, and *Private School Policy*.
- Approved annual applications to operate from 180 private schools and 125 private ECS operators.
- Reviewed designated special education private schools to determine the extent to which the sole purpose of the school is to serve students with special needs, all students are diagnosed as having mild, moderate or severe disabilities, and Individualized Education Plans are developed for every student.
- Reviewed outreach programs and schools to determine the types of students being served in outreach schools and the services being provided.
- Reviewed programming for ECS students with mild/moderate special needs to ascertain how changes in funding for ECS students with mild/moderate special needs has affected programming.
- Reviewed charter schools to ensure alignment with the requirements of the charter school regulations and *School Act*.

- Evaluated the effectiveness of the Early Literacy and Teacher Assistance programs.
- Analyzed school board education plans and results reports for alignment with and implications for provincial policies.

As a second outcome of this goal, Alberta Learning will show leadership and continuous improvement in administrative and business processes and practices.

Alberta Learning accomplished a number of business improvements in 2000/01, as listed below.

Restructuring to improve service
- Implemented a new organizational structure to increase Ministry responsiveness to clients and to societal changes.
- Identified specific finance and administrative functions, information technology, library, and printing services for transfer to the Alberta Corporate Service Centre (ACSC).

Improving business processes
- Implemented a streamlined regulatory framework to enable the Apprenticeship and Industry Training Board to maintain high industry standards while increasing responsiveness. Reviewed and updated 55 regulations and two Board orders.
- Improved apprenticeship and industry training client service and increased operational efficiency through a business process re-engineering project.
- Completed the preliminary analysis and system architecture for renewal of the Skilled Trades Information System.
- Developed and implemented strategies to involve Ministry employees in business planning.
- Introduced a Ministry operational planning process.
- Developed and implemented a long-range strategic planning process to fulfill government and Ministry requirements.
- Developed a framework on public consultation in addition to a process and tools to assist divisions in providing public consultations.
- Redeveloped and expanded the Corporate Data Warehouse to house official learning system data.
- Implemented a three-year business plan for information technology to support Ministry business and to develop the 2001-2004 Information Technology Business Plan and architecture.
- Re-engineered Learning Resources Centre's and Program Resources Branch's business practices.
- Streamlined the school authority planning and reporting guide by separating the standard components from the specifics that are reviewed and subject to change annually.
- Redeveloped the system for managing the preparation and approval process for Ministerial correspondence. Prepared more than 7,150 detailed responses to correspondence to the Minister from stakeholders, learners and the public.

Implementing human resource initiatives
- Promoted stronger links between the Ministry business plan and the Ministry human resource plan through information sessions.
- Implemented a learning strategy using Results-Oriented Government training materials.
- Developed formal and informal recognition policies for staff.
- Implemented wellness initiatives, including smoking cessation programs and breast cancer awareness programs.

- Increased opportunities for continuous learning among Ministry employees.
- Began implementing a continuity plan to ensure Alberta Learning has the employees and skill sets needed to achieve Ministry goals.
- Provided human resource services as well as financial and administrative services to International and Intergovernmental Relations.

Improving electronic applications

- Improved electronic applications for full-time post-secondary students, in addition to an on-line enquiry system.
- Implemented on-line ordering of key Ministry documents.
- Implemented on-line registration for a number of Ministry-sponsored training opportunities.

Appendix 2

Endnotes/Methodology for Results Analysis

Endnote A - Notes on Surveys

Each year, Alberta Learning commissions telephone surveys with random samples of key client groups. The purpose of these surveys is to obtain client perceptions of how the learning system is performing in meeting learners' needs. Professional survey research firms are contracted to conduct the surveys using trained interviewers and the Computer-Assisted Telephone Interviewing (CATI) system. Survey results are compiled by the survey research firms and provided to Alberta Learning. In 2000/01, more than 9,000 interviews were conducted with eight respondent groups.

The following table provides an overview of surveys of Albertans conducted for Alberta Learning in recent years - the respondent groups surveyed and corresponding sample sizes each year, and the confidence intervals for each survey in 2000/01. Results are considered accurate within the confidence interval 19 times out of 20 (a confidence level of 95%).

Alberta Learning Surveys: Sample Sizes and Confidence Intervals

Target Groups	1996/ 1997	1997/ 1998	1998/ 1999	1999/ 2000	2000/ 2001	Confidence Interval
Parents of ECS - 12 Students	800	806	800	800	810	±3.5%
Public (re ECS - 12 System)	807	800	802	2,008	2,154	±2.2%
High School Students (Gr.10-12)	800	802	800	800	806	±3.5%
Parents of Children with Severe Special Needs	---	800	805	800	849	±3.5%
Parents of Children with Mild/Moderate Special Needs	---	---	---	---	690	±3.8%
Graduates of Apprenticeship Programs	1,936	---	3,141	---	2,948	±1.8%
Employers of Apprentices	---	3,277	---	3,350	---	±1.7%
Employers of Post-secondary Graduates	---	1,541	---	1,467	---	±2.5%
Public (re adult learning system) Total			2,000	3,000	3,001[1]	±1.8%
- Adult Learners[2]	---	---	1,000	992	998	±3.1%

Notes:

[1]Public Survey – 2000/01: the sample size of 3,001 represents completed interviews for the entire survey. Measure 1.04 (adult participation in learning) was based on 3,781 responses. This includes respondents who agreed to complete, but quotas (e.g., age, gender, learners) were full. A sample size of 3,781 has a confidence interval of 1.6%.

[2]Adult learners are a sub-set of the Alberta public age 17 or over who participated in a credit or non-credit course in the past 12 months.

Alberta Learning Surveys of Partners and Stakeholders

Each year, Alberta Learning contracts telephone surveys with representatives of other Alberta ministries and representatives of stakeholder organizations who have worked with Alberta Learning staff on major projects during the last 12 months. The surveys are conducted to obtain perceptions about their working relationships with Alberta Learning Staff. In 1999/2000, 38 representatives of other Alberta ministries and 14 representatives of stakeholder organizations were interviewed. In 2000/01, 33 representatives of other Alberta ministries and 28 representatives of stakeholder organizations were interviewed. The samples for these surveys are consensus samples as they capture all major department projects in which partners and stakeholders worked with Alberta Learning staff.

Core Human Resource Measures Surveys

Data were collected through The *Government of Alberta Core Human Resources Measures Survey,* coordinated by the Alberta Personnel Administration Office (PAO). In the 1998/99 telephone survey conducted in November 1998, a total of 312 Government of Alberta employees, including 103 Alberta Education employees and 116 Advanced Education and Career Development employees were interviewed (a total of 229 for the two ministries that were combined as Alberta Learning). For the 1999/2000 survey (conducted from November, 1999 to January, 2000), a total of 3,585 Alberta government employees were interviewed. Alberta Learning's sub-sample was 499 employees. For the 2000/01 survey (conducted in November, 2000), a total of 4,408 Alberta government employees were interviewed, including 418 Alberta Learning employees. For all three surveys, random sampling was used to interview both management and non-management staff. Telephone interviews were conducted using the Computer Assisted Telephone (CATI) system.

Individual ministries may ask for an oversample of respondents from their ministry in order to decrease the confidence interval and/or permit reporting on organizational units within the Ministry. Alberta Learning obtained an oversample enabling the Ministry to report on results with a confidence interval of 4% for the 1999/2000 survey and 3.4% for the 2000/01 survey. The sample size and confidence interval for each group are provided in the table below. Results are considered accurate within the confidence interval 19 times out of 20 (a confidence level of 95%).

Information for 1998/99 represents the aggregate weighted 1998/99 results for the former Ministries of Alberta Education and of Alberta Employment and Career Development.

Employee Surveys: Sample Sizes, and Confidence Intervals

Survey Year	Respondent Group	Sample Size	Confidence Interval
1998/99	**Alberta Government**	2,312	±2.0%
	Alberta Education	103	±8.5%
	AECD	116	±8.5%
	Alberta Learning	229	±5.3%
1999/00	**Alberta Government**	3,585	±2.0%
	Alberta Learning	499	±4.0%
2000/01	**Alberta Government**	4,408	±2.0%
	Alberta Learning	418	±3.4%

Use of Confidence Intervals in Alberta Learning's Annual Report

Confidence intervals provide a measure of the accuracy of survey results. A confidence interval is expressed as a percentage above and below an obtained result. A confidence interval indicates how much variation from the obtained results one might expect as a consequence of sampling and diversity among respondents.

When comparing results of surveys over time, it is important to remember that small differences from year to year may be a result of sampling variation. The confidence intervals in the above tables illustrate

the magnitude of sampling variation associated with results from surveys having different sample sizes. Sampling variation should be considered when:

- comparing current and historical results on a particular measure,
- comparing results for different measures, and
- comparing current year results to targets set out in the Ministry's three-year plans.

Alberta Learning uses the confidence interval to determine whether results have achieved targets set for core measures and whether differences in results over time are merely the result of sampling variations or represent actual change.

Targets: If the target for the current year of a particular perception measure falls within the confidence interval obtained when conducting a survey of that question, that result is considered to have met the target. For example, the target for the measure of parent satisfaction with education for the year 2000/01 was 90%, and the survey result on that measure was 88%. The target is considered to have been met, since the difference between the obtained results and the target is less than the confidence interval for the measure (±3.5%).

Changes over time: Similarly, Alberta Learning uses the confidence interval to determine whether there has been a change in results over time. There is a change if the numerical value of the result exceeds the size of the confidence interval. For example, in the 1998/99 survey of staff, 81% of staff agreed the Ministry provides support they need to develop the knowledge and skills for their current job. In the 1999/2000 survey the question obtained a result of 80% with a confidence interval of ±4%. Because the difference in results over the two surveys is less than the confidence interval, there was no real change. On the other hand, in the 2000/01 survey, the same question obtained a result of 85% with a confidence interval of ±3.4%. Because the difference between the earlier surveys and the 2000/01 surveys exceeded the confidence interval of ±3.4% , there has been an increase. If the difference is 7% or greater, it is considered a significant change.

Endnote B – Technical Note on Trendlines

Linear trendlines were introduced in 2000/01 as an aid to interpreting the results for measures reported in this Annual Report. Trendlines augment data interpretation techniques already in use such as the calculation of margins of error and replaces significance testing. While these latter methods are helpful in determining the significance of a change between two data points, trendlines provide a useful method of understanding the year-to-year fluctuations over the longer term. Now that most measures have data spanning three or more years, trendlines become an appropriate tool of analysis. Trendlines move the focus from smaller year-to-year changes to information about the longer-term direction of the data trend and whether or not it is tracking towards the performance target for the measures with targets.

Linear trendlines were used. The calculation below provides a best-fit straight trendline based on the least amount of aggregate variance between the actual data points (reported values e.g. % satisfaction) and the estimated value points that compose the trendline, using the least squares method:

$Y=mx+b$ where m is the slope and b is the y-intercept.

Comments in the text on results having more than 3 data points are supported by linear trendline analysis.

Endnote C: Endnotes for Performance Measures

Goal One: High Quality Learning Opportunities

1.01 Percentages of high school students, parents (of ECS-12 students) and the public satisfied overall with the quality of education.

This measure is based on data from annual telephone surveys conducted for Alberta Learning. Parents were asked about their satisfaction with the education their child is receiving; students were asked about their satisfaction with their own education; members of the public were asked about their satisfaction with the quality of education that students in the community are receiving. Results reported are the combined percentages of all respondents who indicated they were "satisfied" or "very satisfied".

1.02 Percentages of adult Albertans satisfied that adults taking education or training are getting an appropriate combination of skills and knowledge to prepare them for the workforce.

Respondents to annual telephone surveys conducted for Alberta Learning were asked how satisfied they were that adults taking education or training are getting an appropriate combination of skills and knowledge to prepare them for the workforce. Results reported are the combined percentages of all respondents who indicated they were "satisfied" or "very satisfied."

A new question was asked of all members of the Alberta public for the first time in the 2001 public/adult learner survey to more directly address this measure: "How satisfied are you with the overall quality of learning programs in Alberta's adult learning system?" Results reported in the analysis are the combined percentages of all respondents who indicated they were "satisfied" or "very satisfied."

The public/adult learner survey sample (n=3,001) is of sufficient size to compare results for the public overall with results for a key subgroup – adult learners (those members of the public who had taken some education or training in the past 12 months).

1.03 Percentages of adult Albertans satisfied with education or training taken in the last 12 months.

Respondents to annual public/adult learner telephone surveys conducted for Alberta Learning were asked if they had taken any education or training in the past twelve months. Those who had were then asked about the extent to which they were satisfied with that education or training. The results reported are for the combined "satisfied" and "very satisfied" responses.

1.04 Participation of Albertans age 17 and over in credit and non-credit programs and courses.

This measure shows the proportion of Albertans aged 17 and over who said that they have taken some education or training in the last 12 months. Since 1999, a question on adult participation in learning has been included in the public survey conducted for Alberta Learning, as comparative Canada-wide data are not available regularly. The latest available comparative information is provided below.

	1993 (rank among provinces)		1997 (rank among provinces)	
Alberta	40%	(1st)	34%	(2nd)
Canada	35%		31%	

Source: Statistics Canada, Adult Education and Training Surveys, 1994 and 1998.

1.05 Average post-secondary student assistance award (new).

Data are from the Students Finance system, Learner Funding Branch. The **average post-secondary student assistance award** is the annual average combined federal and provincial financial assistance (including both loans and non-repayable grants and bursaries) provided to academically qualified adult learners so that they can pursue a post-secondary education when financial need has been identified. It is calculated by dividing the total student financial assistance by the total number of students receiving assistance and commencing studies between April 1 and March 31 each year. The average post-secondary student assistance award is calculated before remission is applied. Not all students who receive loans also receive non-repayable assistance so the graphs cannot be subdivided into average grant and average loan amounts. Calculation of the **average combined cumulative federal and provincial student loan debt of post-secondary learners** in their final year of study is based on those learners who began studies between April 1 and March 31 each fiscal year, and who indicated on their student loan application that they were in their final year of study.

1.06 Satisfaction of recent post-secondary graduates with overall quality of their post-secondary education.

In graduate satisfaction surveys conducted by the institutions, 1998/99 graduates were asked to rate their overall satisfaction with the quality of their post-secondary educational experience. Each institution provides the data through the Ministry's Key Performance Indicators Reporting System (KPIRS). Results reported are the combined percentages of respondents who were "fully satisfied" or "somewhat satisfied." "No Responses" were excluded. Results from prior years are not comparable as different satisfaction survey scales were used.

For the 1998/99 graduate student satisfaction survey, all public colleges and technical institutes were to use a five-point scale (fully satisfied, somewhat satisfied, neutral, somewhat dissatisfied and very dissatisfied categories) instead of the former three-point scale (fully satisfied, somewhat satisfied and dissatisfied categories). A few colleges still used the former three-point scale. In order to have some comparability among all colleges and technical institutes, the total responses to the somewhat satisfied category in the three-point scale were allocated among the somewhat satisfied and neutral categories in the five-point scale in the same ratio as the allocation of the responses among the other colleges and technical institutes.

Supplemental Information: Distribution of responses of 1998/99 graduates to overall satisfaction with the quality of their education

	Very Satisfied	Satisfied	Neither Satisfied nor Dissatisfied	Dissatisfied	Very Dissatisfied
Universities	15%	62%	18%	5%	1%
Private University Colleges	40%	52%	7%	1%	0%
Public Colleges	45%	40%	12%	2%	1%
Technical Institutes	27%	48%	19%	4%	1%
System Total	**31%**	**49%**	**16%**	**3%**	**1%**

1.07 Satisfaction of apprenticeship graduates with the overall quality of their work experience and technical training.

This indicator reflects the percentage of 1999/2000 graduates (surveyed 6-18 months after graduation, in January-March, 2001) from Alberta's apprenticeship and industry training system who were somewhat or very satisfied both with the quality of their on-the-job work experience and with their technical training. All graduates were surveyed, and the response rate to the survey was 75%.

1.08 Percentages of parents and students who agree that schools provide a safe and caring environment.

In annual telephone surveys conducted for Alberta Learning, parents (ECS-12) and high school students were asked about their agreement that their school provides:

- a safe environment,
- a caring environment.

The result reported represents the combined percentage of respondents who "strongly agreed" or "agreed".

1.09 Enrolment in a range of available post-secondary program areas.

Data are extracted from the Learning and Enrolment Reporting System (LERS) maintained by the Information Access and Reporting Branch. This measure reflects the variety of learning opportunities that are available to adult Albertans - by program type and area of study.

The enrolment by institutional sectors is provided in the table below.

Institutional Sector	Enrolment (FLEs)				
	1995/96	1996/97	1997/98	1998/99	1999/2000
Universities	49,931	51,737	52,492	54,050	56,098
The Banff Centre*	255	304	353	266	270
Public Colleges	39,517	39,266	39,266	38,816	40,202
Technical Institutes	16,882	17,807	18,548	19,766	20,408
Private University Colleges	2,503	2,318	2,337	2,433	2,596
Total	**109,088**	**111,432**	**112,996**	**115,331**	**119,574**

***Note:** The years 1995/96, 1998/99 and 1999/2000 include enrolments from the Centre of the Arts, and exclude enrolments in the Centre for Management, which is fully cost-recovery. In 1996/97 and 1997/98 enrolments from both the Centre of Management and the Centre of the Arts are included.

Post-secondary enrolment increases in relation to increases in the population of adult Albertans are provided below.

Calendar Year	Alberta Population Increase (18 yr+)	Academic Year	Post-Secondary Enrolment Increase
1996-2000	9.97%	1995/96 to 1999/2000	9.61%
Average change per year	2.4%		2.3%

Source for Alberta Population: Statistics Canada, Annual Demographic Statistics, 2000.

Note: Alberta population is calculated on a calendar year basis. Post-secondary enrolments are calculated on the institution academic year.

1.10 Percentages of students (ECS-12) enrolled in various delivery choices within the public education system.

Data are extracted from the Learning Data Warehouse, Information Services. This measure indicates the number and percentage of students registered in selected program and delivery choices offered in the public ECS-12 learning system. Also shown is the number of school authorities that offer each of these choices. In addition to choices within the public system, parents and students also have the choice of accessing private schools. Senior high school students can choose from an extensive selection of courses as well. In addition to changes in total enrollment in these delivery choices, enrollment is redistributed among the available alternatives as new delivery choices become available. Newer program and delivery choices, such as charter schools and online programs, may attract some students from other available choice options. For example, the increased enrolment in online programs since 1996/97 may account for some of the decreased enrolment in home education programs.

For outreach programs, certificated teachers are responsible for the education of students enrolled in outreach programs. Students in outreach programs must have access to a certificated teacher for the appropriate number of instructional hours as defined in the *Guide to Education: ECS to Grade 12* – 950 hours for grades 2 – 9 and 1000 hours for grades 10 – 12.

Online programs are offered under the instruction and complete supervision of a certificated teacher of a board or accredited private schools. Note: In April 2000, Alberta Learning replaced the term "virtual schools" with "online programs" as the most appropriate term for defining the practice of mediated, interactive distance learning.

As identified in the *Home Education Regulation*, parents who choose to home educate their children are responsible for the development, administration, and management of the home education program. Parents are also responsible for evaluating the progress of their children at regular intervals. The *Home Education Regulation* identifies the supervision provided by certificated teachers employed by the supervising board or the supervising private school. The certificated teacher conducts at least two evaluations in each school year and provides assistance and advice to the parent.

The following table shows provincial aggregate enrollment in recent years in the public system, in other schools and total provincial enrollment (public + other).

Public System, Other and Total Provincial Enrollment

Authority Type	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001
Public System:					
- Public	408,195 (42)	412,152 (42)	418,352 (42)	419,867 (42)	420,655 (42)
- Separate	116,804 (23)	120,955 (19)	123,604 (17)	125,855 (17)	126,099 (17)
- Francophone	1,714 (6)	1,838 (6)	2,050 (3)	2,264 (3)	3,139 (5)
- Charter	1,467 (8)	2,133 (11)	1,716 (9)	2,074 (10)	2,559 (10)
Public System Total	**528,180 (79)**	**537,078 (78)**	**545,722 (71)**	**550,060 (72)**	**552,452 (74)**
Other:					
- ECS Private Operators	3,161 (158)	2,812 (153)	2,534 (134)	2,623 (128)	2,622 (125)
- Private School	22,538 (183)	23,278 (184)	23,901 (185)	23,893 (184)	25,186 (180)
- Federal Indian Affairs	6,212 (35)	8,072 (36)	7,744 (38)	8,791 (37)	8,805 (37)
- Provincial	3,374 (18)	2,821 (17)	2,202 (16)	2,423 (15)	2,507 (24)
Other Total	**35,285 (394)**	**36,983 (390)**	**36,381 (373)**	**37,730 (364)**	**39,120 (366)**
Total (Public + Other)	**563,465 (473)**	**574,061 (468)**	**582,103 (444)**	**587,790(436)**	**591,572(440)**

Note: Data are as of August 16, 2001. Numbers in parentheses indicate the number of authorities or schools. The learning data warehouse is continually updated with the most current information; historical data may differ from previously published enrolment figures.

1.11 Satisfaction of learners, parents, employers, and the public that learners have ease of access to lifelong learning.

In annual telephone surveys conducted for Alberta Learning, samples of parents (ECS-12), high school students (grades 10 –12) and the public were asked about their agreement that "learners have ease of access to lifelong learning". This question to parents and high school students was asked relative to **all learners** (ECS-12 learners and adult learners). The public were asked the same question with regard to high school graduates.

The public (including the subgroup - adult learners) were asked about their agreement that "most **adults** are able to access the education or training they want." A different question was used for the public/adult learners to obtain feedback specifically regarding accessibility for adult learners.

The percentages reported represent the percentage of respondents who "strongly agree" or "agree".

1.12 Satisfaction of parents of school children with severe special needs with support services for their child.

In annual surveys conducted for Alberta Learning, **parents of children with severe special needs** have been asked about their *overall satisfaction with support services for their child*, and then asked a series of questions about their satisfaction with specific aspects of support services for their child. For the first time in 2001, **parents of children with mild/moderate special needs** were surveyed as well.

A new question was added to the 2001 surveys of parents of children with severe special needs, and of parents of children with mild/moderate special needs – regarding their satisfaction *with the overall quality of education provided to their children.* This question was added to provide comparable data to results from a similar question asked of parents of all students (ECS-Grade 12). The satisfaction levels presented are the combined percentages of respondents who indicated they were "Satisfied" or "Very Satisfied".

1.13 Tuition Fee Revenue as a Proportion of Net Operating Expenditures.

Post-secondary institutions are required to submit annual revenue, expense, tuition fee revenue and net operating expenditure data to Alberta Learning through the Financial Information Reporting System (FIRS). In addition, the Ministry receives annual audited financial statements for each institution.

Revenue sources used to fund delivery of post-secondary credit instruction programs are composed primarily of three specific sources: tuition fees (subject to the Tuition Fee Policy), provincial grants and other student fees. To calculate the measure, total tuition fee revenues subject to the policy are divided by net operating expenditures. The net operating expenditures are calculated by eliminating all expenses related to sponsored research, special purpose and trust activities, ancillary enterprises, non-credit instruction, apprenticeship instruction, off-campus credit instruction not supported by the Ministry, third-party credit instruction, and business enterprise activities. The dollar figures presented are the net operating expenditures for credit programs subject to the tuition fee legislation.

In this measure, total credit revenue is assumed to equal net operating expenditures for credit programs. Included in the Alberta Learning grants are unrestricted grants, which are used to fund the operation of institutions. In addition, Alberta Learning grants and other certain related student fees are assumed to fund credit programs. Other Revenue is the difference between total credit revenue and the sum of Ministry grants, Tuition Fee Revenue and other Credit Related Student Fees.

The table below provides the ratio of tuition revenue to net operating expenditures for each type of post-secondary institution. The ratios in 1999/2000 for each sector were close to the system average. The differences among sector ratios have narrowed since 1995/96.

Ratio of Tuition Fee Revenues (Subject to Tuition Fee Policy) to Net Operating Expenditures by Sector

Sector	1995/96	1996/97	1997/98	1998/99	1999/2000
Universities	20.1%	22.3%	23.6%	22.5%	24.1%
Public Colleges	13.9%	17.1%	18.4%	20.8%	23.6%
Technical Institutes	17.2%	19.5%	20.4%	23.4%	24.9%
System Average	18.1%	20.5%	21.7%	22.1%	24.0%

Source: Alberta Learning, Financial Information Reporting System (FIRS).

Note: The post-secondary institutions provide other services in addition to the delivery of credit programs subject to the Tuition Fee Policy. This would include apprenticeship programs, off-campus credit programs not funded by the department, third-party credit programs, non-credit instruction, ancillary services such as residences and cafeteria, and research activities at the universities. The total revenues for all activities and percentage of revenues by source are shown in the table below.

Per-Cent of Public Post-Secondary Institutions' Revenues by Source

Source	1995/96	1996/97	1997/98	1998/99	1999/2000
Total Revenue ($ billions)	$1.61	$1.68	$1.81	$1.94	$2.03
Provincial Grants	47.5%	46.1%	46.5%	44.5%	45.7%
Tuition Fee Revenues (Subject to the Tuition Fee Policy)	11.8%	13.1%	13.4%	14.1%	15.0%
Non-Credit Revenues	4.1%	4.0%	4.3%	3.9%	3.6%
Ancillary Services Revenues	8.1%	8.5%	8.0%	7.8%	7.9%
Sponsored Federal Research Revenues	5.1%	4.8%	4.4%	4.5%	3.0%
Other Revenues	23.4%	23.5%	23.4%	25.2%	24.8%

Source: Alberta Learning, Financial Information Reporting System (FIRS).

Notes:

- These data are only for the universities, public colleges and technical institutes. Data for the Banff Centre and the private university colleges are not included.
- For 1999/2000, institutions reported their revenues and expenses in FIRS using the accrual method of accounting. For capital grants, this means that only those revenues entering into the income statement are reported as revenue with the remainder of any grants made during the 1999/2000 fiscal year being deferred to subsequent years. This affects federal research grants particularly as a significant portion of the grants is provided for capital items. The total research funding received by the universities in 1999/2000 is provided in supplementary measure 4.02.

1.14 Provincial uniform equalized property tax rates for basic education.

Changes in the annual provincial equalized property tax rates illustrate changes in the contribution that property tax payers make towards the revenue available for the basic learning system. The uniform provincial mill rate is the property tax rate used by the province to calculate each municipality's financial contribution to the education system. A municipality's tax contribution is calculated by multiplying the provincial property tax (mill) rate by that municipality's equalized assessment base. The equalized assessment base is determined by a provincial Assessment Equalization Board that adjusts the value of the properties in a municipality to current market conditions. With the exception of four Improvement Districts and one municipality, all municipalities in Alberta are taxed at the same provincial rate in the year 2001. Provincial mill rates for education are established annually by an Order in Council. Information on mill rates are from the Budget and Fiscal Analysis Branch, and are available online at:

http://www.gov.ab.ca/acn/200104/10517.html

Goal Two: Excellence in Learner Achievement

2.01 Percentages of students in grades 3, 6 and 9 writing provincial achievement tests who achieved the acceptable standard and the percentage who achieved the standard of excellence, including participation.

Since 1995, students in grades 3, 6 and 9 write provincial achievement tests annually in language arts and mathematics while grade 6 and 9 students also write tests in science and social studies. Test results are recorded and aggregated in customized software - the *Marking Centre Inventory System (MCIS)* and the *Marking Centre Scoring System (MCSS)*, written in *Access, Sequel Server* and *Visual Basic* programming languages. The provincial reports (*The Achievement Test Multiyear*

Reports 1997-2001) are prepared with the *Statistical Package for the Social Sciences (SPSS)* and are available online at:

http://www.learning.gov.ab.ca/k_12/testing/default.asp

The achievement test results for grades 3, 6 and 9 provide information on how well students are meeting provincial standards in the core academic subjects.

The achievement expectations were established shortly after the achievement testing program was developed in 1984, and have been vetted through various advisory committees of community members and educators since that time. In addition, standard-setting committees and item development committees are asked for their opinions. The Provincial Advisory Curriculum Committee also reviews the achievement expectations and results yearly. Currently, the Learner Assessment Branch has an Advisory Committee on Accounting for All Students, which is reviewing the reporting of achievement test results.

Results from the achievement tests administered in grades 3, 6 and 9 are reported in relation to the acceptable standard and the standard of excellence. A student achieving the acceptable standard in a specific grade shows an adequate understanding of the core knowledge and adequate basic skills essential to that course. A student achieving the standard of excellence consistently shows a deeper understanding of the concepts of the course – an ability to integrate information and evaluate it from various points of view. The student shows a high level of proficiency with skills, applying knowledge in appropriate ways to new problems in the course.

Achievement expectations originally are based on the curriculum expectations as determined through consultation with a wide range of stakeholders. Once the curriculum expectations have been determined, the test design is vetted through committees of stakeholders, and by a standard-setting committee of teachers. The standard-setting committee consists of about 20 teachers of the course and uses a modified Angoff process. The final decision of this process is reviewed by Learning Assessment staff and is open to the general community. Cut scores are published in the detailed school reports.

The following table shows the proportion of all students in a grade who have demonstrated, on a particular achievement test, that they can do what is expected in the course. Reporting based on the number enrolled allows for comparisons over time, taking into account any changes in participation on the test. Not all students write the provincial achievement tests. Achievement test results are not available for students who were absent, who were excused from writing by the superintendent (because participation would be harmful to the student, or the student could not respond to the test instrument), who wrote but whose results were withheld, or who wrote only one part of a language arts test. It is possible that some of these students, under different circumstances, could have demonstrated achievement of standards on the test.

Percentages of all Students in Grades 3, 6 and 9 Demonstrating the Standards on Provincial Achievement Tests

Subject	Standard	1997	1998	1999	2000	2001
			Grade 3			
Language Arts	excellence	12.8%	14.2%	14.9%	17.9%	16.1%
	acceptable	82.0%	80.3%	83.5%	84.3%	82.8%
Mathematics[2]	excellence	—	19.4%	23.8%	25.7%	23.8%
	acceptable	—	75.2%	80.2%	82.1%	81.8%
			Grade 6			
Language Arts	excellence	14.6%	13.5%	16.2%	19.4%	14.9%
	acceptable	79.4%	78.4%	78.6%	80.3%	78.7%
Mathematics[2]	excellence	—	15.9%	16.0%	16.5%	17.9%
	acceptable	—	77.3%	77.5%	78.9%	79.3%
Science[3]	excellence	12.8%	17.1%	22.5%	24.7%	25.3%
	acceptable	73.1%	74.8%	78.8%	79.0%	82.0%
Social Studies	excellence	16.0%	15.6%	16.1%	19.9%	18.7%
	acceptable	73.6%	73.1%	76.2%	78.7%	78.6%
			Grade 9			
Language Arts	excellence	10.3%	10.1%	10.8%	13.6%	13.1%
	acceptable	79.2%	78.0%	78.5%	80.1%	78.8%
Mathematics[2]	excellence	—	12.8%	13.8%	14.4%	16.3%
	acceptable	—	64.3%	64.4%	66.9%	66.5%
Science	excellence	14.2%	11.5%	13.3%	12.6%	11.9%
	acceptable	72.2%	70.7%	70.8%	72.0%	71.7%
Social Studies	excellence	14.0%	12.6%	16.0%	16.2%	16.0%
	acceptable	75.3%	70.6%	72.7%	73.4%	72.8%

2.02 Percentages of students writing grade 12 diploma examinations who achieved the acceptable standard.

Results on diploma examinations show how well students are meeting provincial standards as outlined in the Programs of Study. Mathematics 30 results are not reported because the group of students taking the course is not representative of the population that has normally taken the course. The Mathematics 30 course has limited availability and is being phased out.

The achievement expectations were established shortly after the achievement program was developed in 1984, and have been vetted through various advisory committees of community members and educators since that time. In addition, standard-setting committees and item development committees are asked for their opinions. The Provincial Advisory Curriculum Committee also reviews the achievement expectations and results yearly.

Results are reported in relation to the acceptable standard and the standard of excellence. A student achieving the acceptable standard demonstrates that s/he has met the basic requirements of the course. A mark of 50 per cent on the examination represents the acceptable standard in a diploma examination course. A mark of 80 per cent on the examination represents the standard of excellence and indicates that the student has demonstrated performance significantly beyond the minimum requirements of the course.

Achievement expectations originally are based on the curriculum expectations as determined through consultation with a wide range of stakeholders. Once the curriculum expectations have been determined, and the cut score determined through item development committees of teachers, the test design is vetted through committees of stakeholders, and by a standard-setting committee of teachers. The standard-setting committee consists of about 20 teachers of the course and uses a modified Angoff process. The final decision of this process is reviewed by Learner Assessment staff and the discussion is open to the general community. The diploma exam mark is worth 50 per cent of the final mark in a course; the school-awarded mark contributes the other 50 per cent. The proportion of grade 12 students completing diploma examination courses varies from year to year and from school to school depending on course enrollments and student success in achieving course requirements.

Test results are recorded and aggregated in customized software - the *Marking Centre Inventory System (MCIS)* and the *Marking Centre Scoring System (MCSS)*, written in the *Access, Sequel Server* and *Visual Basic* programming languages. The provincial reports (*The Diploma Examination Multiyear Reports 1997-2001)* are available online at:

http://www.learning.gov.ab.ca/k_12/testing/multipublic/dip/

The table "Percentages of Grade 12 Students Completing Grade 12 Diploma Examination Courses" shows the percentage of grade 12 students who received a final mark in each diploma examination course for the last five years.

2.03 Percentages of students who received a high school diploma or certificate or enter post-secondary studies within six years of entering grade 9.

This core measure indicates the percentage of Alberta students who complete high school, or enter an Alberta post-secondary credit program directly from high school within six years of entering grade 9. Data on student attainment are from the Student Record System, which is maintained by Information Management Services. Demographic data are from Statistics Canada.

This display also shows completion rates within four years of entering grade nine ("on-time" completers). The different timeframes for completion reflect the fact that, while the majority of students complete high school within four years of entering grade 9, others take one, two or more years to complete.

Of students who have not completed high school within six years of entering grade 9, about 5% are still in school, and about 25% are not in school at that time. Based on previous patterns over the longer term, some of these students eventually will complete high school.

2.04 Student results on national and international tests.

The Third International Mathematics and Science Study (TIMSS) is an international study in which Canada and several provinces choose to participate. TIMSS assessment instruments were administered in 1994/1995 to students in grades 4 and 8 and their last year of high school and were administered again to students in grade 8 in 1998/1999. Results are reported relative to those of other participating countries and Canadian provinces. The tests are developed by an international

panel to represent curriculum in the majority of countries. Alberta does a curriculum analysis of the tests to ensure consistency with the Alberta program of studies. Sampling procedures are clearly defined and monitored. Details on TIMMS are available at http://www.curricstudies.educ.ubc.ca/wprojects/TIMSS/

2.05 Provincial apprenticeship testing program results.

This measure shows the percentage of apprentices who passed their final period industry exams and is calculated for the school year, August 1 to July 31. In order to pass, a grade of 70% or more is required in the provincial apprenticeship examination. Results also include those who received credit (achieved at least 67% on the exam and met other program expectations) as well as those who wrote and passed a supplemental exam. Data are from the Skilled Trades Information System (STIS), Board Support and Business Integration Branch, Apprenticeship and Industry Training Division. Results for years prior to 1998/99 are not provided because they are not comparable due to the change in pass mark implemented on August 1, 1998. Final period industry exam results provide a measure of learner success in the apprenticeship and industry training system. It is one of the final steps before certification, at which point graduates are recognized as having the skills and competencies in their trade. It also is the culmination of a series of successful completions of on-the-job training, work experience and technical training, a process that usually takes 2 to 4 years depending on the trade.

2.06 Percentages of Albertans age 25-34 who completed high school, and percentages who completed post-secondary programs.

This measure shows the proportion of Albertans reporting they have high school and post-secondary credentials, compared to Canada and other provinces. Proportions for 25-34 year-olds are presented, as they represent recent outputs of Alberta's learning system. 3,775 Alberta households were surveyed and 7,700 provided information to this survey. The coefficient of variability (CV) for the Alberta sample is 2.5. That is, sampling error accounts for ± 2.5% of the Alberta values for 2000/01. The CV for the national sample is 1 and accounts ± 1% of variability around the 2000/01 value indicated for Canada. Rankings for 2000/01 are presented in the table below:

Percentages of Albertans age 25-34 who have completed high school

	1996/97	1997/98	1998/99	1999/00	2000/01	2000/01 Ranking
Alberta	**86.5**	**86.9**	**87.5**	**87.5**	**89.7**	**3rd**
Canada	**84.7**	**85.9**	**86.6**	**87.1**	**88.2**	**–**
British Columbia	88.6	88.3	88.5	89.6	90.0	1st
Saskatchewan	81.5	83.8	85.1	84.9	86.5	6th
Manitoba	83.3	82.6	83.0	84.7	86.2	7th
Ontario	86.0	87.6	88.0	89.0	90.0	1st
Quebec	81.7	83.3	84.5	84.0	84.8	8th
New Brunswick	82.0	82.8	84.7	86.0	86.9	5th
Nova Scotia	81.3	82.5	83.8	85.6	87.2	4th
Prince Edward Island	78.1	78.4	81.4	83.6	82.3	10th
Newfoundland	77.5	79.6	80.0	81.1	82.4	9th

Percentages of Albertans age 25-34 who have completed Post-Secondary Programs

	1996/97	1997/98	1998/99	1999/00	2000/01	2000/01 Ranking
Alberta	**51.8**	**53.3**	**54.8**	**55.4**	**56.1**	**5th**
Canada	**53.9**	**56.2**	**57.5**	**58.3**	**59.5**	**–**
British Columbia	51.9	52.8	54.8	54.5	54.4	7th
Saskatchewan	45.8	49.9	52.3	51.9	51.9	10th
Manitoba	47.4	49.4	51.1	51.6	52.7	9th
Ontario	53.9	56.8	57.2	59.1	60.5	3rd
Quebec	58.2	60.5	62.7	62.2	64.4	1st
New Brunswick	49.5	48.6	51.2	55.9	55.9	6th
Nova Scotia	56.2	59.7	59.9	61.4	62.7	2nd
Prince Edward Island	49.2	49.5	53.2	55.2	53.6	8th
Newfoundland	53.1	55.5	55.6	56.8	58.2	4th

Source: Statistics Canada Labour Force Survey, Special tabulation for Alberta Learning.

Note: Some of the percentages in the above tables differ from previously reported data due to a change in rounding methodology. The percentages in the above tables have been calculated using as much precision as the data permits.

Goal Three: Well Prepared Learners for Lifelong Learning, the World of Work and Citizenship

3.01 Percentages of grade 1 students who attended ECS (new).

The participation rate of eligible children in ECS programs is defined as the number of students with a grade 1 primary registration who also had any ECS or ungraded registration in any prior school year divided by the number of students with a grade 1 primary registration in a school year, minus the number of students who migrated into the province between the two school years. In-migration data are comprised of two sources: (a) the estimated number of immigrants aged 5 years of age as of July 1 of the calendar year; and (b) the estimated number of inter-provincial in-migrants aged 5 years of age as of July 1 of the calendar year. These two numbers are added together to estimate the total number of new students entering the province between one school year and another. The grade 1 and ECS registration data are from the Learning Data

Warehouse provided by Information Services. The in-migration data are from Statistics Canada, Annual Demographic Statistics, 2000 (CD-ROM).

The methodology has been changed, and this has resulted in the measure's title being changed from "Participation rate of eligible-age children in ECS programs" to "Percentage of grade 1 students who attended ECS." The methodology was changed because the previous methodology provided less reliable results as it contained more estimation.

The Kindergarten Program Statement and the Program of Studies for English, Mathematics, and Physical Education lay out the program for children in ECS. For the 2000/01 school year, funding for ECS was increased from 400 hours to 475 hours of instruction, which is equivalent to 50% of the 950 required hours of instruction at the Grades 1 to 9 levels. Funding for ECS basic instruction is calculated by multiplying the number of eligible ECS children by the rate for ECS basic instruction. For the 2000/01 school year, the ECS basic instruction rate was $2,048.

Children with severe disabilities, between the ages of 2 years 6 months and no older than 6 years of age on September 1, are eligible for a maximum of three years of funded ECS programming prior to entering grade 1. For the 2000/01 school year, the Program Unit Funding (PUF) for children with severe disabilities was a maximum of $20,158 per child per unit. Additional monies are available for units with more than one child.

Children with mild or moderate disabilities or those who are gifted and talented, between the ages of 3 years 6 months and no older than 6 years of age on September 1, are eligible for a maximum of two years of funded ECS programming prior to entering grade 1. For the 2000/01 school year, ECS programs that support children with mild or moderate disabilities and children who are gifted and talented are eligible to receive $2,000 per child.

In addition to the ECS Basic Instruction grant, ECS operators can access funding for the Early Literacy Initiative, which can be used to address the needs of children in ECS programs who are experiencing difficulties in developing reading readiness and early literacy skills. In the 2000/01 school year, each ECS operator could access a minimum of $1,200 or $38.25 per child based on the September 30 enrolment.

Note: Data on the measure of learning readiness of pre-ECS children is not available.

3.02 Perception of public, learners, parents, institutions and employers that learners are well prepared for lifelong learning, world of work and citizenship.

In annual telephone surveys conducted for Alberta Learning, parents (ECS-12), high school students and the public were asked about their satisfaction/agreement that learners are prepared for lifelong learning, the world of work, and for citizenship.

The public/adult learner survey sample (n=3,001) is of sufficient size to compare results for the public overall with results for a key subgroup – adult learners (those members of the public who had taken some education or training in the past 12 months).

Results reported for this measure are the combined percentages of respondents who either "strongly agreed/agreed" or were "very satisfied/satisfied."

Data for institution are not available this year.

3.03 Employment status of Alberta post-secondary graduates.

This measure shows the employment status of graduates (as a percentage of all graduates) in publicly funded post-secondary parchment and preparatory & basic upgrading programs at the time of the survey. Apprentices are not included here, as they are addressed in a separate survey; see measure 3.09. The survey instrument is in *the Key Performance Indicators Reporting Manual for Alberta Post-secondary Institutions*, (December, 1999), pp 46-48, available online at: http://www.aecd.gov.ab.ca/software/.

Institutions report data every two years. For university and private university colleges, the survey is completed two years after learners graduate. For colleges and technical institutes, surveys are conducted 6-9 months after graduation. In most cases, the surveys are census-based, except for the University of Alberta and the University of Calgary where a random sample survey is used. Percentages in the display are based on all graduates responding to the surveys (including those not in the labour force).

The employment rate of graduates, the percentage employed of those in the labour force, is provided in the table below.

Employment Rates of Post-Secondary Graduates

	1997/98	1999/2000
System Total	93%	93%
Universities	95%	96%
Public Colleges	91%	92%
Technical Institutes	92%	91%
Private University Colleges	91%	93%

Alberta's labour force participation rate and unemployment rate by educational attainment provide additional information (see table below). The **participation rate** measures the proportion of Albertans of working age (15 years of age and older) participating in the labour force (either working or actively seeking work). Of those participating in the labour force, the proportion that is unable to find work is the **unemployment rate**.

Overall, the high labour force participation rates coupled with low unemployment rates indicate that most Albertans are in the labour market and are successfully finding and maintaining employment. Also, the data indicate that there is a strong relationship between educational attainment and labour market success that is consistent over time. Albertans with university degrees and post-secondary diplomas experience the greatest labour market success. The low unemployment rates for these groups reflect employer demand for a well-educated workforce. Albertans with lower levels of education are less likely to participate in the labour force and have higher unemployment rates. Some of these individuals are still in school.

Relationship of Education with Labour Market Participation and with Unemployment Rates

	1996	1997	1998	1999	2000
Labour Market Participation					
Alberta Total	**72.3%**	**72.1%**	**72.5%**	**72.6%**	**72.2%**
University degree	85.1%	83.6%	84.2%	82.8%	83.7%
Post-secondary certificate or diploma	80.5%	80.9%	79.8%	81.1%	80.9%
Some post-secondary	74.7%	75.3%	76.7%	76.2%	75.3%
High school graduate	77.9%	75.7%	77.1%	77.0%	77.1%
Some high school	59.3%	59.6%	58.4%	58.7%	57.0%
0 - 8 years	33.0%	30.8%	30.9%	31.8%	30.2%
Unemployment Rates					
Alberta Total	**6.9%**	**5.8%**	**5.6%**	**5.7%**	**5.0%**
University degree	4.2%	3.2%	3.4%	3.4%	2.6%
Post-secondary certificate or diploma	5.7%	4.2%	4.6%	4.5%	3.1%
Some post-secondary	7.3%	6.7%	5.4%	6.5%	5.9%
High school graduate	6.2%	5.3%	5.1%	5.2%	5.3%
Some high school	12.2%	10.9%	10.6%	10.9%	10.1%
0 - 8 years	9.2%	10.9%	6.7%	6.0%	8.0%

Source: Statistics Canada: Labour Force Survey: 1996 – 2000.

3.04 Employer satisfaction with the academic/technical skills acquired by employees through public post-secondary education.

Alberta employers who had recently hired graduates of Alberta's adult learning system were asked in bi-annual surveys about their satisfaction with the academic/technical skills of those graduates. The display shows the percentage of surveyed Alberta employers who were somewhat or very satisfied with the academic/technical skills acquired by employees through Alberta's public post-secondary learning system. The 1997/98 survey addressed degree and diploma program graduates only, while the 1999/2000 survey addressed degree, diploma and certificate program graduates.

Results for this measure indicate the combined percentage of respondents who were "very satisfied" or "satisfied".

3.05 Percentages of students writing provincial social studies assessments (grades 3, 6 and 9 achievement tests and grade 12 diploma examinations) who achieved the acceptable standard (new).

Social Studies is a school subject that assists students to acquire the basic knowledge, skills and attitudes needed to become responsible citizens and contributing members of society. The content of social studies draws upon history, geography, economics and other social sciences. Since 1995, students have written provincial achievement tests annually in Grade 6 and Grade 9 Social Studies. Students have been writing diploma examinations in Social Studies 30 since 1984 and in Social Studies 33 since the 1995/96 school year. The achievement tests results for grades 6 and 9 and the diploma examinations for grade 12 provide information on how well students are meeting provincial standards in social studies as an indication of their preparation for citizenship. Data are from the *Achievement Test Multiyear Reports 1997-2001* and the *Diploma Examination Multiyear Reports 1997-2001*, which are available online at:

http://www.learning.gov.ab.ca/k_12/testing/

3.06 Percentages of (high school and post-secondary) students enrolled in a second language course (new).

The data were extracted from the Learning Data Warehouse, Information Services Branch. High school students include all those students in grades 10, 11 and 12 in public, separate, francophone, charter and private schools who have completed at least one course during the current school year reported or in a previous school year. Second language course participation is defined as completion of at least one second language course during the reported year (i.e., participated in at least 50% of the course, received a mid-term mark and earned a course mark of 25% or better). As the Ministry does not collect course enrolment information, second language course completion information used for providing funding is a proxy for second language course enrolments. The information about second language course participation is gathered on a per-student basis without duplication (e.g. students were counted only once regardless of the number of the second language courses completed). Second languages captured in the data include a wide variety classified as second languages, including aboriginal languages and American Sign Language, as well as language arts courses that by their nature are provided to students who are familiar with another language (i.e. English as a second language, francophone and French Immersion).

In addition to participation during the current year, the Learning Data Warehouse also captures information about cumulative high school course completions in second language courses. These data on the table below indicate the percentage of high school students who have participated in at least one second language course at any time during high school.

Percentages of high school students who have participated in a second language course during high school				
1995/96	1996/97	1997/98	1998/99	1999/00
46.1%	42.9%	40.8%	39.0%	37.6%

Information on post-secondary student enrolment in second languages is not available.

3.07 Percentages of parents (of ECS - 12 students), high school students and the public who agree that high school graduates are prepared for post-secondary programs.

Parents (of ECS - 12 students) and high school students were asked in annual telephone surveys conducted for Alberta Learning about their agreement that high school graduates in Alberta are prepared to enter post-secondary education and training. The results reported are the combined percentages of respondents who "strongly agree" or "agree."

3.08 Number of post-secondary learners awarded provincial scholarships (new).

This measure shows that many learners in post-secondary education have excelled academically. Scholarships encourage and reward learners for demonstrating high standards, promote affordable and accessible education, and support learners, helping them prepare for lifelong learning.

Data are from the Students' Finance system, Learner Services Branch. The display shows a tally of all scholarships awarded in three categories: Alberta Heritage Scholarships (funded through the Alberta Heritage Scholarship Fund Endowment), Achievement Scholarships (funded through the Ministry of Learning), and Second Language Fellowships (funded by the federal government under agreement). The tally includes only recipients registered in a post-secondary program in the year the scholarship is applicable.

3.09 Employment rate of apprenticeship graduates in labour force.

This measure indicates the percentage of apprentice graduates in the labour force who were employed and in jobs related to their training. The calculation is based on surveys of graduates of the 1997/98 and 1999/2000 school years, commencing August 1st and ending July 31st. These graduates were surveyed 6 - 18 months after graduation in 1999 and 2001 respectively. Prior to graduation, apprentices were employed in related jobs while training.

3.10 Percentages of journeymen with Red Seal certification.

This measure shows the percentage of apprentices who received their training in Alberta and were issued a journeyman's certificate with a Red Seal in the same school year (the school year commences August 1st and ends July 31st). Data are from the Skilled Trades Information System (STIS), Board Support and Business Integration, Apprenticeship and Industry Training Division.

3.11 Percentages of Albertans who report involvement in volunteer activities.

This measure shows the percentage of Adult Albertans who reported in annual telephone surveys conducted by Alberta Community Development that they had participated in some form of volunteer activity in the last 12 months. Participation in volunteerism shows the extent to which Albertans demonstrate citizenship by volunteering their time for public/social causes.

The percentages shown indicate the percentage of adult Albertans who had participated in one or more types of volunteer activities, in response to the following question: "in the last 12 months did you do any volunteer work:

a) In the arts or cultural area, for example, providing a service, with no fee or salary paid or expected to be paid to you, for an arts or cultural organization; a music, dance, theatre or multi-cultural event; an arts festival, conference or workshop; an art exhibition; a folk arts council; or a heritage society.
b) In sports, for example, coaching a team, officiating, or organizing an event such as local athletic games.
c) In recreation, for example, by volunteering as a coordinator, supervisor or manager of a recreational event or activity; or as a session instructor, presenter, councilor, trainer, guide, leader, official, board or executive member, or committee member or officer.
d) For libraries, for example, volunteering as a part-time librarian or librarian assistant, assisting a local library in organizing special activities for Libraries Week, reading to children during story time, serving on a Local Library Board, shelving books or answering reference questions.
e) In human services, for example, volunteering for a food bank, AIDS support group, Big Brothers or Big Sisters, seniors' center, disabled support services group, or international aid organization.
f) In youth employment, for example, volunteering for a boys and girls club, or youth center.
g) Informal volunteering, for example, impromptu volunteering for a church group or school.
h) Did you do any other type of volunteer work? (if yes, specify_____)."

Goal Four: Effective Working Relationships with Partners

4.01 Perception of partners and stakeholders who work with Alberta Learning.

Data for this measure are collected annually for Alberta Learning through a survey of partners and stakeholders. Partners are representatives of other provincial government Ministries working with Alberta Learning on specific projects. For the purpose of this survey, stakeholders are representatives of institutionally based organizations, some of which are specifically mandated by legislation, that have as their mission a broad and dedicated interest in the learning system. The judgment-based survey was conducted for Alberta Learning in December 1999 and again in December 2000. Respondents were selected with broad input from senior Ministry staff. Stakeholder selection focused on individuals in senior positions in their organizations who have a broad understanding of the learning system and were in the best position to provide meaningful responses, including representatives of the largest post-secondary institutions and school jurisdictions because of their impact on large numbers of learners.

38 representatives of other Alberta government ministries and 14 representatives of stakeholder organizations in Alberta's learning system were surveyed in December 1999. Those surveyed were asked in telephone interviews if Alberta Learning staff are collaborative, responsive and flexible in their working relationships with them. 33 representatives of other Alberta ministries and 28 representatives of stakeholder organizations in Alberta's learning system were surveyed in December 2000. Results reported are the combined responses of both groups and the combined responses of those who "agree" and "strongly agree".

The following partner ministries and stakeholder organizations participated in the December 2000 survey:

Partnering Ministries: AADAC, Alberta Corporate Services Centre, Children Services, Community Development, Economic Development, Health and Wellness, Human Resources and Employment, Infrastructure, Innovation and Science, International and Intergovernmental Relations, Justice and Attorney General, and the Personnel Administration Office.

Stakeholder Groups: Alberta Apprenticeship & Industry Training Board, Alberta Catholic School Trustees' Association, Alberta College – Institutes and Faculties Association, Alberta Colleges and Technical Institutes Student's Executive Council, Alberta Home and School Councils' Association, Alberta School Boards Association, Alberta Teachers' Association, Association of School Business Officials of Alberta, Athabasca University, Calgary Catholic Schools, Calgary Public Schools, Careers...The Next Generation, College of Alberta School Superintendents, Confederation of Alberta Faculty Association - University of Alberta, Construction Labour Relations, Council of Alberta University Students, Council of Presidents – College and Technical Institutes, Edmonton Catholic Schools, Edmonton Public Schools, Graduate Students' Association, Mechanical Contractors Association, Mount Royal College (Students Awards), Red Deer College (Students Awards), Student Finance Board, University Coordinating Council – University of Alberta, University of Alberta, University of Calgary, University of Lethbridge.

4.02 Industry and non-profit university research funding as percentages of total university research funding.

This measure shows the level of investment in university research by non-government sources (industry and non-profit/community agencies) as well as federal and provincial funding. It shows

the percentage of universities' total research dollars that are contributed by industry and non-profit/community agencies. Data are provided by the institutions to Alberta Innovation and Science.

4.03 Satisfaction of employers with the apprenticeship and industry training system.

This indicator shows the percentage of employers involved in the Alberta apprenticeship training and trade certification system who were satisfied or very satisfied with the performance of the system and its partners in providing the needed skills. It also shows the percentage of employers who were satisfied with the skills of their certified journeymen. A survey conducted for Alberta Learning of employer satisfaction with apprentices was first conducted in February and March 1998 and repeated in February and March 2000. The next survey is expected to be in early 2002.

Goal Five: Highly Responsive and Responsible Ministry

5.01 Spending on Ministry functions as a percentage of total spending.

Spending on Ministry functions is comprised of ministry support services and program delivery support services excluding regional services. The sum of Ministry Support Services and Program Delivery Support is divided by the sum of Total Ministry Expense and Property Tax support to opted-out school boards less Teachers' Pension Valuation Adjustments. Data are from the Ministry Audited Financial Statements, and a special IMAGIS report which captures all Ministry administrative spending.

5.02 Percentages of staff who agree their employer provides support that makes them competitive in the job market (new).

Data for this measure are collected annually through The *Government of Alberta Core Human Resources Measures Survey,* conducted for the Alberta Personnel Administration Office (PAO). The survey was first conducted in November 1998, repeated from November 1999 to January 2000, and again in November 2000.

The display shows the percentage of Alberta Learning staff and all provincial government employees who answered "strongly agree" or "somewhat agree" to the following question: *"As an employee of _____ (the Alberta Public Service/Alberta Education/Alberta Advanced Education/Alberta Learning), would you say you strongly agree, somewhat agree, neither agree nor disagree, somewhat disagree, or strongly disagree that your organization provides support to help you acquire or develop your knowledge and skills that would make you more competitive in the job market."*

Additional information on these surveys is available at the PAO website:
http://www.gov.ab.ca/pao/corporate/corehr/core-hr-measures-project.htm

5.03 Satisfaction of clients with the quality of Ministry service (new).

Feedback from people who deal with Alberta Learning staff provides insight into the Ministry's effectiveness. Survey results indicate the percentage of employers and apprentices involved in Alberta's apprenticeship training system who feel that they receive satisfactory service from Alberta Learning's apprenticeship staff. Employers and apprentices are key clients in the system, and their satisfaction with the quality of service they received from apprenticeship staff indicates a responsive

Ministry. Employer surveys were conducted in 1998 and 2000. Surveys of apprentice graduates were conducted early in 1999 and 2001. Other client groups have not yet been surveyed on this new core measure.

5.04 School jurisdiction spending on instruction and administration as percentages of total school jurisdiction spending.

For this measure, total jurisdiction and charter school spending in Alberta in each of the three categories (instruction and support/board & system administration/other) are divided by total jurisdiction expenses. Board & System Administration expenses are capped at between 4% and 6% of eligible revenues, depending on enrollment. The other category combines Operations and Maintenance of Schools, Transportation, Debt Services and Transfers, and External/Community Services.

Individual jurisdiction expense data is taken from their respective Audited Financial Statements. Data is aggregated at the provincial level by the School Reporting Branch. Jurisdiction Audited Financial Statements are posted online at: http://www.learning.gov.ab.ca/funding/afs/

5.05 Post-secondary spending on administration as a percentage of total institution spending.

This measure is the ratio of the institutional support expenses to adjusted total expenses. The adjusted total expenses are the total expenses minus expenses related to ancillary services and business enterprise. This measure reflects administrative activities for all functions of a post-secondary institution such as the delivery of credit instruction, non-credit instruction, and sponsored research. Institutions report expense data through the Financial Information and Reporting System (FIRS).

5.06 Satisfaction of learners, parents and the public with the value for money spent on the learning system.

In the annual surveys conducted for Alberta Learning, parents (of ECS - 12 students) and the public (adults age 17+) were asked about their satisfaction with the value for money spent on ECS-12 schools in their community. Members of the public also were asked about their satisfaction with value for money spent on adult learning institutions in their community, with results presented for the public overall, and for a key subgroup - adult learners (those who had taken a course/training during the past 12 months). The results for this measure are the combined percentages of "very satisfied" and "satisfied" respondents.

Parents and the public were considered to have included the categories of employers and taxpayers in this measure.

5.07 Percentages of Alberta Learning staff who agree they understand how their work contributes to the Ministry's business plan (new).

Data for this measure are collected annually through The *Government of Alberta Core Human Resources Measures Survey,* conducted for the Alberta Personnel Administration Office (PAO). The survey was first conducted in November 1998, repeated from November 1999 to January 2000, and again in November 2000.

The display shows the percentage of staff in Alberta Learning and the public service as a whole who answered "strongly agree" or "somewhat agree" to the following survey question: *"As an employee of _____ (the Alberta Public Service/Alberta Education/Alberta Advanced Education/Alberta Learning), would you say you strongly agree, somewhat agree, neither agree nor disagree, somewhat disagree, or strongly disagree that you know and understand how your work contributes to the achievement of your department business plan."*
Additional information on these surveys is available at the PAO website:
http://www.gov.ab.ca/pao/corporate/corehr/core-hr-measures-project.htm

5.08 Percentages of staff who agree they understand how the work of their Ministry contributes to government 's business plan goals.

Data for this measure were collected through The *Government of Alberta Core Human Resources Measures Survey,* conducted for the Alberta Personnel Administration Office (PAO) in November 2000.

The display shows the percentages of Alberta Learning staff and of all Alberta public service employees who answered "strongly agree" or "somewhat agree" to the following survey question: *"Thinking now about what you do or know, how much do you agree or disagree (strongly agree, somewhat agree, neither agree nor disagree, somewhat disagree, or strongly disagree) that you know and understand how the work of your department contributes to government business plan goals."*

Additional information about the survey of provincial government employees from all departments is available at the PAO website:
http://www.gov.ab.ca/pao/corporate/corehr/core-hr-measures-project.htm

5.09 Percentages of staff who agree their employer provides the support needed to acquire or develop knowledge and skills in their current job (new).

Data for this measure are collected annually through The *Government of Alberta Core Human Resources Measures Survey,* conducted for the Alberta Personnel Administration Office (PAO). The survey was first conducted in November 1998, repeated from November 1999 to January 2000, and again in November 2000.

The display shows the percentage of staff in Alberta Learning and public service employees as a whole who answered "strongly agree" or "somewhat agree" to the following survey question: *"As an employee of _____ (the Alberta Public Service/Alberta Education/Alberta Advanced Education/Alberta Learning), would you say you strongly agree, somewhat agree, neither agree nor disagree, somewhat disagree, or strongly disagree that your organization provides support you need to acquire or develop knowledge and skills in your current job."*

Additional information on these surveys is available at the PAO website:
http://www.gov.ab.ca/pao/corporate/corehr/core-hr-measures-project.htm

Appendix 3

Government Organization Changes

Ministry	Program/Entity Changes	Previous Location	New Location
Aboriginal Affairs and Northern Development (new)	• Aboriginal Affairs	International and Intergovernmental Relations	
	• Northern Alberta Development Council • Western Economic Partnership Agreement	Energy (formerly Resource Development)	
Agriculture, Food and Rural Development	• except Public Lands (includes land mgmt & grazing) • except Surface Rights and Land Compensation Board		Sustainable Resource Development(new)
Children's Services	• no change		
Community Development	• except seniors • except seniors' Housing • except Alberta Social Housing Corporation		Seniors (new)
	• except Alberta Order of Excellence		Executive Council
	• Persons with Developmental Disabilities Boards and Foundation • Michener Centre • Premier's Council on the Status of Persons with Disabilities	Health & Wellness	
	• Parks and Protected Areas	Environment	
Economic Development	• no change		
Energy (formerly Resource Development	• except Forest Industry Development		Sustainable Resource Development (new)
	• except Northern Alberta Development Council • except Western Economic Partnership Agreement		Aboriginal Affairs and Northern Development (new)
Environment	• except Parks and Protected Areas		Community Development
	• except Land and Forest Service • except Fisheries and Wildlife Management • except Natural Resources Conservation Board • except Environmental Protection & Enhancement Fund • (except Forest Development Research program)		Sustainable Resource Development (new)
	• except small water capital		Transportation (new)
	• except Forest Development Research program (formerly part of EPEF)		Innovation & Science
Executive Council	• except Alberta Corporate Service Centre		Government Services
	• Alberta Order of Excellence	Community Development	
Finance (formerly part of Treasury)	• Financial Management and Planning	Treasury	Finance
	• except Alberta Securities Commission • except Medical Research Endowment Fund • except Heritage Savings Trust Fund • except Heritage Scholarship Fund • except Risk Management Fund		Revenue Revenue Revenue Revenue Revenue
Gaming	• no change		
Government Services	• Information Management and Privacy	Municipal Affairs	
	• Records Management	Innovation & Science	
	• Alberta Corporate Service Centre	Executive Council	

Ministry	Program/Entity Changes	Previous Location	New Location
Health and Wellness	• except Persons with Developmental Disabilities • Boards and Foundation • except Michener Centre • except Premier's Council on the Status of Persons with Disabilities		Community Development
	• except Healthy Aging Partnership Initiative		Seniors (new)
Human Resources and Employment	• no change •		
Infrastructure	• except National Infrastructure Program • except Roads and Public Transportation(including water infrastructure) • except Transportation Engineering(including highways) • except surplus land • except Transportation Safety Board		Transportation (new)
Innovation and Science	• except Records Management		Government Services
	• Forest Development Research Program (formerly part of EPEF)	Environment	
International and Intergovernmental Relations	• except Aboriginal Affairs		Aboriginal Affairs and Northern Development (new)
Justice	• except Policing and Correctional Services • except Victims of Crime Fund		Solicitor General (new) -
Learning	• no change		
Municipal Affairs	• except Information Management and Privacy •		Government Services
Revenue (formerly part of Treasury)	• Tax and Revenue Administration • Investment Management Division • Alberta Securities Commission • Medical Research Endowment Fund • Heritage Savings Trust Fund • Risk Management Fund • Heritage Scholarship Fund	Treasury	Revenue (new)
Seniors (new)	• Seniors • Seniors' Housing Corporation • Alberta Social Housing Corporation	Community Development	
	• Healthy Aging Partnership Initiative	Health & Wellness	
Solicitor General (new)	• Policing and Correctional Services • Victims of Crime Fund	Justice	
Sustainable Resource Development (new)	• Public Lands(includes land mgmt & grazing) • Surface Rights & Land Compensation Boards	Agriculture, Food, and Rural Development	
	• Land and Forest Service • Fisheries and Wildlife Management • Natural Resources Conservation Board • Environmental Protection & Enhancement Fund (except Forest Development Research Program)	Environment	
	• Forest Industry Development	Energy (formerly Resource Development)	
Transportation (new)	• Roads and Public Transportation (including water infrastructure) • Transportation Engineering (including highways) • Transportation Safety Board surplus land • National Infrastructure Program	Infrastructure	
	• small water capital	Environment	

Appendix 4

Alphabetical List of Entities' Financial Information in Ministry 2000-01 Annual Reports

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Agriculture Financial Services Corporation	Agriculture, Food and Rural Development
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Dairy Control Board	Agriculture, Food and Rural Development
Alberta Energy and Utilities Board	Resource Development
Alberta Foundation for the Arts	Community Development
Alberta Gaming and Liquor Commission	Gaming
Alberta Government Telephones Commission, The	Treasury
Alberta Heritage Foundation for Medical Research Endowment Fund	Treasury
Alberta Heritage Savings Trust Fund	Treasury
Alberta Heritage Scholarship Fund	Treasury
Alberta Heritage Science and Engineering Research Endowment Fund	Treasury
Alberta Historical Resources Foundation, The	Community Development
Alberta Informatics Circle of Research Excellence Inc. (iCORE)	Innovation and Science
Alberta Insurance Council	Treasury
Alberta Municipal Financing Corporation	Treasury
Alberta Opportunity Company	Agriculture, Food and Rural Development
Alberta Pensions Administration Corporation	Treasury
Alberta Petroleum Marketing Commission	Resource Development
Alberta Research Council Inc.	Innovation and Science
Alberta Risk Management Fund	Treasury
Alberta School Foundation Fund	Learning
Alberta Science and Research Authority	Innovation and Science
Alberta Securities Commission	Treasury
Alberta Social Housing Corporation	Community Development
Alberta Sport, Recreation, Parks and Wildlife Foundation	Community Development
Alberta Treasury Branches	Treasury
ATB Investment Services Inc.	Treasury
Child and Family Services Authorities:	Children's Services
Awasak Child and Family Services Authority	
Calgary Rocky View Child and Family Services Authority	
Child and Family Services Authority Region 13	
Child and Family Services Authority Region 14	
Diamond Willow Child and Family Services Authority	
Hearthstone Child and Family Services Authority	
Keystone Child and Family Services Authority	
Ma' Mowe Capital Region Child and Family Services Authority	
Metis Settlements Child and Family Services Authority	
Neegan Awas'sak Child and Family Services Authority	
Ribstone Child and Family Services Authority	
Sakaigun Asky Child and Family Services Authority	
Sakaw-Askiy Child and Family Services Authority	
Silver Birch Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Sun Country Child and Family Services Authority	
West Yellowhead Child and Family Services Authority	
Windsong Child and Family Services Authority	
Credit Union Deposit Guarantee Corporation	Treasury
Crop Reinsurance Fund of Alberta	Agriculture, Food and Rural Development
Department of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Department of Children's Services	Children's Services
Department of Community Development	Community Development
Department of Environment	Environment
Department of Gaming	Gaming
Department of Health and Wellness	Health and Wellness
Department of Innovation and Science	Innovation and Science
Department of Justice	Justice
Department of Learning	Learning
Department of Resource Development	Resource Development
Department of Treasury	Treasury
Environmental Protection and Enhancement Fund	Environment
Gainers Inc.	Treasury
Government House Foundation, The	Community Development
Historic Resources Fund	Community Development
Human Rights, Citizenship and Multiculturalism Education Fund	Community Development
Lottery Fund	Gaming
Ministry of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Ministry of Children's Services	Children's Services
Ministry of Community Development	Community Development
Ministry of Economic Development	Economic Development
Ministry of Environment	Environment
Ministry of Executive Council	Executive Council
Ministry of Gaming	Gaming
Ministry of Government Services	Government Services
Ministry of Health and Wellness	Health and Wellness
Ministry of Human Resources and Employment	Human Resources and Employment
Ministry of Infrastructure	Infrastructure
Ministry of Innovation and Science	Innovation and Science
Ministry of International and Intergovernmental Relations	International and Intergovernmental Relations
Ministry of Justice	Justice
Ministry of Learning	Learning
Ministry of Municipal Affairs	Municipal Affairs
Ministry of Resource Development	Resource Development
Ministry of Treasury	Treasury
N.A. Properties (1994) Ltd.	Treasury
Natural Resources Conservation Board	Environment
Persons with Developmental Disabilities Community Boards	
Calgary Community Board	Health and Wellness
Central Community Board	Health and Wellness
Edmonton Community Board	Health and Wellness
Northeast Community Board	Health and Wellness
Northwest Community Board	Health and Wellness
South Community Board	Health and Wellness
Persons with Developmental Disabilities Foundation	Health and Wellness

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Persons with Developmental Disabilities Michener Centre Facility Board	Health and Wellness
Persons with Developmental Disabilities Provincial Board	Health and Wellness
S C Financial Ltd.	Treasury
Supplementary Retirement Plan Reserve Fund	Treasury
Victims of Crime Fund	Justice
Wild Rose Foundation, The	Community Development

ENTITIES NOT INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Fund or Agency	*Ministry Annual Report*
Alberta Cancer Board	Health and Wellness
Alberta Foundation for Health Research	Innovation and Science
Alberta Heritage Foundation for Medical Research	Innovation and Science
Alberta Heritage Foundation for Science and Engineering Research	Treasury
Alberta Mental Health Board	Health and Wellness
Alberta Teachers' Retirement Fund Board	Learning
Improvement Districts' Trust Account	Municipal Affairs
Local Authorities Pension Plan	Treasury
Long-Term Disability Income Continuance Plan -Bargaining Unit	Human Resources and Employment
Long-Term Disability Income Continuance Plan -Management, Opted Out and Excluded	Human Resources and Employment
Management Employees Pension Plan	Treasury
Provincial Judges and Masters in Chambers Pension Plan	Treasury
Public Post Secondary Institutions	Learning
Public Service Management (Closed Membership) Pension Plan	Treasury
Public Service Pension Plan	Treasury
Regional Health Authorities	Health and Wellness
School Boards	Learning
Special Areas Trust Account, The	Municipal Affairs
Special Forces Pension Plan	Treasury
Supplementary Retirement Plan for Public Service Managers	Treasury
Universities Academic Pension Plan	Treasury
Workers' Compensation Board	Human Resources and Employment

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The Institute of Public Administration of Canada has awarded the Gold IPAC Award for Innovative Management to the Government of Alberta for its Corporate Human Resource Development Strategy which focuses on addressing the present and future human resource needs of the Alberta Public Service.